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anislaus County
FINANCIAL REPORT

INSTITUTE OF GOVERNMENTAL
SEP 10 1979
UNIVERSITY OF CALIFORNIA

EN ROUTE FROM OAKDALE TO THE SIERRA FOOTHILLS
(PHOTO BY DON SCHNEIDER)

Compiled by: **ROBERT E. HUBBARD**
County Auditor-Controller

For the Fiscal Year
Ended June 30, 1973

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OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353

ROBERT E. HUBBARD, AUDITOR-CONTROLLER
JACK E. NEWELL, ASSISTANT

October 10, 1973

The Honorable Board of Supervisors
County of Stanislaus
Modesto, California

Gentlemen:

The annual Financial Report of Stanislaus County, State of California, for the fiscal year July 1, 1972 through June 30, 1973 is compiled and submitted in accordance with the provisions of Section 25253 of the California Government Code.

CONTENTS OF REPORT

The report consists of three major sections as follows:

Introductory Section

This division contains the letter of transmittal which cites legal and policy requirements and discusses, briefly, major changes and substantive highlights of the report. The Table of Contents and Organization Chart are also found here.

Financial Section

The operations of Stanislaus County for the fiscal year and the financial condition as of June 30, 1973 are reflected in this section.

This portion of the report is divided into parts which reflect the financial activity of a specific group of funds, such as general county funds, trust and agency funds, and special district funds. Each part, where applicable, consists of the following: a balance sheet of all funds; a statement of changes in fund balances; a reconciliation of cash balances, including receipts and disbursements; and a statement of revenues and expenditures. The combined balance sheet of each group of funds is in turn reflected in the "All Funds Combined Balance Sheet" shown in the Consolidated Summary Statements. A treasurer's statement of cash in the County Treasury is included in Part 1 of this section.

Statistical Section

Contained in this portion of the report is information of general interest to the reader, including comparative tables for ten-year periods of expenditures, revenues, assessed valuation, tax charges and rates, and population. Also shown in this section are current

year assessed valuations and tax charges for Stanislaus County, including cities, special districts, and school districts within the county.

ACCOUNTING RESPONSIBILITY AND METHODS

The Auditor-Controller, an elected official, is the chief accounting officer of the county. He is responsible for the maintenance of accounting records and the preparation of financial reports for the county. Financial policies and procedures are based on state requirements as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's Office, Division of Local Government Fiscal Affairs.

A modified cash system of accounting is maintained for the county operating and special revenue funds, special district funds under control of the Board of Supervisors, and intragovernmental service funds.

A cash basis of accounting is maintained for all other funds in the custody of the County Treasurer, including school districts and special districts governed by local boards.

SUBSTANTIVE HIGHLIGHTS

Current property tax revenue for the county operating and special funds increased $776,048.21, or 4.4%, over the preceding fiscal year. This compares with percentage increases of 10.8% for the fiscal year 1971-72 and 38.8% for 1970-71.

Included in revenue was the receipt of $3,875,630 in Federal Revenue Sharing Funds.

The Treasurer's cash balance at June 30, 1973 is $51,608,306.55 as shown in Part 1, Exhibit I. This compares with a balance of $41,520,164.86 at June 30, 1972--an increase of $10,088,141.69.

The county General Fund Balance Available at June 30, 1973 is $8,524,910.17 compared with $4,221,336.10 for the prior fiscal year--an increase of $4,303,574.07, as detailed in Exhibit II, Schedule A.

The county's bond obligation at June 30, 1973, consisting of bridge and courthouse bonds, totals $2,340,000. The final maturity date is June 15, 1982. Future bond interest requirements total $350,025. This reflects an interest cost ranging from 1% to 5%--a favorable position, considering the current high interest market.

We believe the statements, presented herein, comprise an adequate and informative report as to the financial position and the results of operations of Stanislaus County for the fiscal year ended June 30, 1973.

Respectfully submitted,

Robert E. Hubbard

ROBERT E. HUBBARD
AUDITOR-CONTROLLER

THE MUNICIPAL FINANCE OFFICERS ASSOCIATION

OF THE UNITED STATES AND CANADA

Certifies that

THE ANNUAL FINANCIAL REPORT OF

Stanislaus County, California
For the Fiscal Year Ended June 30, 1967

SUBSTANTIALLY CONFORMS TO THE PRINCIPLES AND STANDARDS OF PUBLIC FINANCIAL REPORTING AS PROMULGATED BY THE

Municipal Finance Officers Association

AND THE

National Committee on Governmental Accounting

MUNICIPAL FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA CORPORATE SEAL CHICAGO

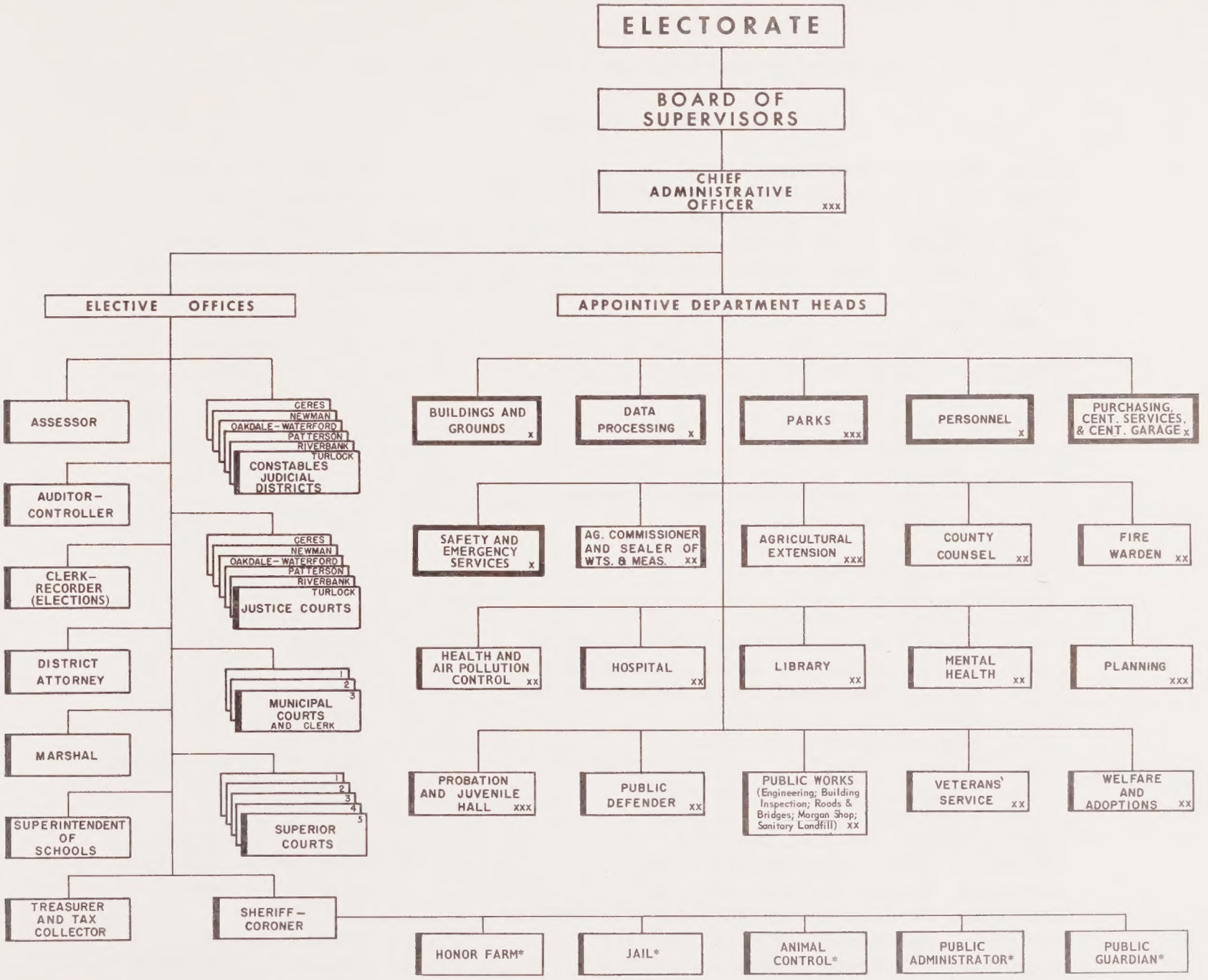
Presented December 18, 1968

Joseph M. Lowery
Chairman, Committee on Accounting

Executive Director

On December 18, 1968, the Municipal Finance Officers Association of the United States and Canada awarded its Certificate of Conformance for financial reporting for the annual financial report of the County of Stanislaus for the year ended June 30, 1967. The latter report was judged to conform substantially to the high standards for financial reporting as promulgated by that association and the National Committee on Governmental Accounting. We believe our present annual report for the year ended June 30, 1973 continues to conform substantially to such standards.

ORGANIZATION OF STANISLAUS COUNTY GOVERNMENT



LEGEND

x Department Head Appointed by Chief Administrative Officer

xx Department Head Appointed by Board of Supervisors with recommendation of C.A.O.

xxx Department Head Appointed in accordance with Law or Ordinance.

*Combined with Sheriff

Budgetary Control by C.A.O.

Under Direct Supervision of C.A.O.

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DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

Elective Officers

Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	Jeremy C. Cook
Judge, Superior Court Department No. 3	William Zeff
Judge, Superior Court Department No. 4	Francis W. Halley
Judge, Superior Court Department No. 5	Gerald V. Underwood
State Senator	Clare L. Berryhill
Assemblyman	John E. Thurman, Jr.
Supervisor, District No. 1	Haig Arakelian, Jr.
Supervisor, District No. 2	Joash E. Paul
Supervisor, District No. 3	William C. Ulm
Supervisor, District No. 4	Richard Vander Wall
Supervisor, District No. 5	James J. Franzen
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Dan Kelsay
Auditor-Controller	Robert E. Hubbard
Assessor	K. V. Broadwell
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder	Steve Nelson
Superintendent of Schools	Neal E. Wade
Judge, Modesto Municipal Court Department No. 1	Norman S. Reid
Judge, Modesto Municipal Court Department No. 2	Bert M. Carner, Jr.
Judge, Modesto Municipal Court Department No. 3	Carson N. Taylor
Judge, Ceres Judicial District	Gordon A. Olsson
Judge, Newman Judicial District	(vacant)
Judge, Oakdale-Waterford Judicial District	Robert C. Deabenderfer
Judge, Patterson Judicial District	Reuben Swanson
Judge, Riverbank Judicial District	Walter R. Hayes
Judge, Turlock Judicial District	John A. Swenson
Constable, Ceres Judicial District	Clifford R. Ridley
Constable, Newman Judicial District	Donald W. Shaw
Constable, Oakdale-Waterford Judicial District	Rae Coslet
Constable, Patterson Judicial District	Edward Lisota
Constable, Riverbank Judicial District	Robert E. Hutcheson
Constable, Turlock Judicial District	Charles Naff
Marshal, Modesto Judicial District	Robert M. Earl

Appointive Officers

Buildings and Grounds Superintendent	Howard Selby
Chief Administrative Officer	George Gaekle
County Agricultural Commissioner	Stanley D. Ray
County Counsel	Theodore W. Martz
County Fire Warden	Leslie Baker
County Librarian	Oscar W. J. Smaalders
County Probation Officer	Dale J. Graver
County Welfare Director	Donald C. Quisenberry
Criminal Justice Program Coordinator	Dean C. Hill
Director of Data Processing	DeGrey L. Dixon
Director of Animal Control	Dan Kelsay
Director of Mental Health Services	Blair L. Ryder, M.D.
Director of Planning	Robert L. Davis, Jr.
Director of Public Works	Richard G. Barhite
Farm Advisor	Armen V. Sarquis
Health Officer	Robert W. Watson, M.D.
Honor Farm Director	Dan Kelsay
Hospital Administrator	Shel Hulac
Park Director	William L. Tiernan
Personnel Officer	Charles J. Brown
Public Defender	Walter Hancock
Public Guardian	Dan Kelsay
Purchasing Agent	Willard F. Stambaugh
Safety and Civil Defense Coordinator	Robert Fries
Sealer of Weights and Measures	Stanley D. Ray
Veterans' Service Director	Ira E. Wilson

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TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1973

TOTAL CASH IN TREASURY, PER AUDITOR'S BALANCE SHEETS:

County Operating and Special Revenue Funds	(Exhibit II)		$16,678,896.28	
Working Capital Funds	(Exhibit III)		358,463.68	
Enterprise Fund	(Exhibit IV)		85,468.08	
Highway and Bridge Bond Funds	(Exhibit V)		687,956.09	
Suspense and Clearing Accounts	(Exhibit VI)		1,355,530.66	
Trust Funds	(Exhibit VII)		3,094,334.38	
Special District Funds	(Exhibit IX)		1,588,442.40	
School Funds	(Exhibit X)		19,514,001.91	
Public Employment Program Funds	(Exhibit VIII)		200.48	
Total Auditor's Cash in Treasury	(Exhibit I)			$43,363,293.96

TREASURER'S ACCOUNTING:

Cash on Hand			$ 837,149.70	
Cash in Banks:				
Active Accounts	(Schedule A)	$ 2,725,447.75		
Inactive Accounts	(Schedule A)	37,974,182.00	40,699,629.75	
Investments:				
Securities		$10,056,774.82		
Hills Ferry Cemetery Endowment		374.62		
Patterson Cemetery Endowment		14,377.66	10,071,527.10	
Total Treasurer's Cash Balance			$51,608,306.55	
Less: Outstanding Warrants	(Auditor's Exhibit I, Schedule A)		8,245,012.59	
Treasurer's Adjusted Balance				$43,363,293.96

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1973

Bank	Amount on Deposit		
	Active	Inactive	Total
Bank of America			
Modesto (Tenth Street)	$	$ 7,200,000.00	$
Modesto (Westside)		200,000.00	
Oakdale		200,000.00	
Turlock		1,275,000.00	8,875,000.00
Bank of California			
Modesto		$ 1,500,000.00	
Modesto (Westside)		1,750,000.00	
Riverbank		300,000.00	
Turlock		4,000,000.00	
Ceres		1,400,000.00	8,950,000.00
Center State Bank			
Modesto		$ 1,100,000.00	1,100,000.00
Central Bank			
Modesto		$ 600,000.00	
Modesto (La Loma)		1,187,400.00	
Hughson		175,000.00	
Waterford		100,000.00	2,062,400.00
Crocker National Bank			
Modesto		$ 3,886,782.00	3,886,782.00
Farmers and Merchants Bank			
Modesto		$ 200,000.00	200,000.00
First Western Bank			
Crows Landing		$ 100,000.00	
Newman		650,000.00	
Patterson		650,000.00	1,400,000.00
Security Pacific Bank			
Modesto		$ 3,550,000.00	
Turlock		2,450,000.00	6,000,000.00
United California Bank			
Modesto	1,711,686.14	$ 2,000,000.00	
Turlock		350,000.00	
Oakdale		100,000.00	
Ceres		200,000.00	4,361,686.14
Wells Fargo Bank			
Modesto		$ 1,000,000.00	
Modesto (McHenry)		800,000.00	
Oakdale		200,000.00	
San Francisco	$1,013,761.61	250,000.00	
Turlock		600,000.00	3,863,761.61
Totals	$2,725,447.75	$37,974,182.00	$40,699,629.75

STANISLAUS COUNTY EMPLOYEES' RETIREMENT SYSTEM
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash - Schedule A		$ 494,602.27	
Interest Receivable, December 31, 1972		222,495.76	
Bond Investment at Par - Schedule B	$14,981,000.00		
Less: Net Unamortized Premium and Discount, December 31, 1972	(35,639.32)	14,945,360.68	
Common Stock Investments		3,526,972.42	
Total Assets			$19,189,431.13

LIABILITIES AND RESERVES

Members' Deposit Reserve		$ 6,663,449.86	
Members' Deposit Reserve--Cost of Living		283,332.61	
County Advance Reserves:			
Current Service	$ 1,265,405.70		
Prior Service	(238,879.37)	1,026,526.33	
Retired Members' Reserves:			
Annuity Reserve	$ 2,106,481.67		
Current Service	6,317,271.54		
Prior Service	1,218,802.57		
Survivors' Death Benefits	312,473.26		
Cost of Living Adjustment	532,170.48	10,487,199.52	
Total Liabilities and Reserves			$18,460,508.32

RESERVED EARNINGS

Total Reserved Earnings, June 30, 1972		$ 472,543.74	
Additions:			
Net Amortized Bond Premiums and Discounts, December 31, 1972		6,398.64	
Interest on Treasury Cash		17,934.62	
Increase in Accrued Bond Interest, December 31, 1972		42,157.62	
Bond Investment Income	$ 767,581.50		
Interest Accrued at Purchase of Bonds	(20,138.15)	747,443.35	
		$ 1,286,477.97	
Less:			
Interest Distributed to Reserves at 4 1/4% per Annum	$ 714,154.74		
Burial Allowance	1,500.00	715,654.74	
		$ 570,823.23	
Gain on Sale of Common Stock	$ 58,790.27		
Dividend Income	107,958.31		
Less: Management Fees	(8,649.00)	158,099.58	
Total Reserved Earnings, June 30, 1973			728,922.81
Total Liabilities, Reserves and Reserved Earnings			$19,189,431.13

EMPLOYEES' RETIREMENT FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
JULY 1, 1972 THROUGH JUNE 30, 1973

SCHEDULE A

FUND BALANCE, JUNE 30, 1972			$ 259,468.96
RECEIPTS			
Members' Salary Deductions		$ 1,104,982.53	
Cost of Living Deductions		111,165.45	
Employer's Contributions		1,785,361.10	
Interest Received on Bonds		767,581.50	
Interest on Treasury Cash Balance		17,934.62	
Dividend Income on Stocks		107,958.31	
Matured Bonds		118,000.00	
Common Stocks Sold - Cost	$ 73,984.10		
Common Stocks Sold - Profit	58,790.27	132,774.37	
Total Receipts			4,145,757.88
DISBURSEMENTS:			
Stocks Purchased		$ 822,634.09	
Bonds Purchased:			
Par Value	$ 1,963,000.00		
Net Discount on Bonds Purchased	(19,137.25)	1,943,862.75	
Accrued Interest		20,138.15	
Refund to Members Leaving System		238,510.46	
Retirement Payments:			
Survivors' Death Benefit		16,753.72	
Retired Members		687,536.22	
Disabled Members		93,658.86	
Cost of Living Adjustments		56,852.28	
Death Benefits			
Current Members		6,665.81	
Retired Members		13,863.23	
Burial Allowance		1,500.00	
Management Fees - Stock		8,649.00	
Total Disbursements			3,910,624.57
FUND BALANCE, JUNE 30, 1972			$ 494,602.27

SCHEDULE B

ANALYSIS OF BONDS OWNED

	Par Value	Premium or (Discount)	Total
BONDS OWNED, JUNE 30, 1972	$13,136,000.00	$ (22,900.71)	$13,113,099.29
Add: Purchases During Year	1,963,000.00	(19,137.25)	1,943,862.75
Deduct: Redemptions	(118,000.00)		(118,000.00)
Amortized Premiums & Disc. for year ended 12/31/72		6,398.64	6,398.64
BONDS OWNED, JUNE 30, 1973	$14,981,000.00	$ (35,639.32)	$14,945,360.68

CONSOLIDATED SUMMARY STATEMENTS

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1973

	Total	Operating & Special Revenue Funds (Except Bond) Exhibit II	Working Capital Funds Exhibit III	Enterprise Fund Exhibit IV	Highway & Bridge Bond Fund Exhibit V
ASSETS					
Cash in Treasury	$43,363,293.96	$16,678,896.28	$ 358,463.68	$ 85,468.08	$687,956.09
Imprest Cash	43,517.00	43,392.00		100.00	
Accounts Receivable	457,909.71	427,099.78		30,809.93	
Loans and Advances Receivable	152,473.53	152,473.53			
Advances to Working Capital Funds	1,287,892.44	1,287,892.44			
Deposits with Others	186,785.72	186,785.72			
Inventory--Materials and Supplies	370,311.12	263,450.37	106,860.75		
Land	1,989,121.42			281,178.50	
Structures and Improvements	13,153,231.89		61,733.27	84,078.29	
Reserve for Depreciation & Amortization	(110,356.99)		(26,916.99)	(83,440.00)	
Equipment	4,905,620.19		2,415,533.30	627.33	
Reserve for Depreciation & Amortization	(1,335,520.07)		(1,335,400.07)	(120.00)	
Deferred Debit--Equipment Lease	122,664.15			122,664.15	
Future Bond and Interest Requirements	2,690,025.00				
Total	$67,276,969.07	$19,039,990.12	$1,580,273.94	$521,366.28	$687,956.09
LIABILITIES AND EQUITIES					
Accounts Payable--Current	$ 195,526.90	$ 182,639.07	$ 3,786.25	$ 9,101.58	$
Accounts Payable--Long Term	391,870.39			391,870.39	
Bond Payable	2,340,000.00				
Bond Interest Payable	350,025.00				
Investment in Fixed Assets	17,204,822.81				
Reserve for Encumbrances	4,775,407.40	4,717,350.14	58,010.26		
Fund Balance--Unavailable	2,471,895.18	2,426,118.18			45,752.00
Fund Balance--Available	37,908,549.65	11,713,882.73			642,204.09
Contributed Assets	1,287,892.44		1,287,892.44		
Retained Earnings	350,979.30		230,584.99	120,394.31	
Total	$67,276,969.07	$19,039,990.12	$1,580,273.94	$521,366.28	$687,956.09

Bonded Debt	Suspense Funds Exhibit VI	Trust Funds Exhibit VII	P.E.P. Fund Exhibit VIII	Special Districts Exhibit IX	School Funds Exhibit X	Fixed Assets Exhibit XI
$	$1,355,530.66	$3,094,334.38	$ 200.48	$1,588,442.40	$19,514,001.91	$
				25.00		
						1,707,942.92
						13,007,420.33
						2,489,459.56
2,690,025.00						
$2,690,025.00	$1,355,530.66	$3,094,334.38	$ 200.48	$1,588,467.40	$19,514.001.91	$17,204,822.81
$	$	$	$	$	$	$
2,340,000.00						
350,025.00						
						17,204,822.81
			47.00			
				25.00		
	1,355,530.66	3,094,334.38	153.48	1,588,442.40	19,514,001.91	
$2,690,025.00	$1,355,530.66	$3,094,334.38	$ 200.48	$1,588,467.40	$19,514,001.91	$17,204,822.81

STATEMENT OF CASH TRANSACTIONS AND BALANCES--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$ 9,161,148.82	$ 16,517,171.77	$ 50,749,396.65
WORKING CAPITAL FUNDS (2)	152,796.77	26,116.33	2,603,104.73
ENTERPRISE FUND (3)	72,801.89	316,201.12	17,784.48
SUSPENSE AND CLEARING ACCOUNTS (4)	1,538,206.39	64,952,435.71	51,079,065.80
PUBLIC EMPLOYMENT PROGRAM (FEDERAL) FUNDS (5)	(11,812.64)	547.80	2,443,815.59
SPECIAL DISTRICTS' FUNDS (6)	1,435,145.27	521,464.90	2,185,720.84
SCHOOL FUNDS (7)	18,027,555.69	36,800,524.83	131,771,851.33
TRUST FUNDS (8)	3,472,800.76	39,629,731.56	6,339,057.85
GRAND TOTAL	$33,848,642.95	$158,764,194.02 *	$247,189,797.27

(1) See Exhibit II, Schedule C.
(2) See Exhibit III, Schedule A.
(3) See Exhibit IV, Schedule B.
(4) See Exhibit VI.
(5) See Exhibit VIII.
(6) See Exhibit IX.
(7) See Exhibit X.
(8) See Exhibit VII.
* See Exhibit I, Schedule B.
** See Exhibit I, Schedule C.

AUDITOR'S EXHIBIT I
SCHEDULE A

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 10,181,090.32	$ 48,879,774.55	$17,366,852.37	$ 641,091.98	$18,007,944.35
952,091.29	1,471,462.86	358,463.68	34,854.67	393,318.35
197,080.05	124,239.36	85,468.08	9,466.12	94,934.20
45,901,149.66	70,313,027.58	1,355,530.66	1,936,386.21	3,291,916.87
65,583.12	2,366.767.15	200.48	582.01	782.49
2,330,382.16	223,506.45	1,588,442.40	125,386.95	1,713,829.35
74,231,541.98	92,854,387.96	19,514,001.91	5,395,456.25	24,909,458.16
15,390,624.43	30,956,631.36	3,094,334.38	101,788.40	3,196,122.78
$149,249,543.01 **	$247,189,797.27	$43,363,293.96	$8,245,012.59	$51,608,306.55

AUDITOR'S EXHIBIT I
SCHEDULE B

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

COLLECTIONS FROM		
Unapportioned Property Taxes		
Current Secured	$ 51,676,942.18	
Current Unsecured	4,643,920.91	
Delinquent Secured	650,761.95	
Delinquent Unsecured	67,418.28	
Redemptions	983,859.70	
Livestock Tax	117,124.21	
Racehorse Tax	10,796.72	
Unapportioned Other Receipts		
Accounts Receivable	13,701.00	
Business Inventory Tax Relief	2,321,664.74	
County Payroll Clearing	37.14	
Deposits with Others	25,120.00	
Enterprise Funds		
Accounts Receivable	245,039.53	
Customer Deposits	630.00	
Expenditures Reimbursements, Gen Co	624,164.40	
Homeowners' Property Tax Relief	2,553,953.23	
Imprest Cash	32,310.00	
"In Lieu" Taxes	31,730.01	
Interest on Bank Accounts	1,109,544.43	
Interest on Securities	504,491.71	
Loans Receivable	9,300.00	
Reimbursable Work Credits	66,859.51	
State Highway Properties Rentals	7,562.39	
Trailer Registration Receipts	272,628.11	
Total		$ 65,969,560.15
TAXES		
Sales and Use Taxes	$ 1,681,455.17	
Franchises--Pacific Gas & Electric Co.		
Electric	31,064.68	
Gas	30,271.41	
Occupancy Tax	20,696.88	
Penalties and Costs	238.60	
Property Transfer Tax	147,739.44	
Total		1,911,466.18

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

LICENSES AND PERMITS		
Animal Licenses	$ 25,519.00	
Business Licenses	4,263.00	
Construction Permits	143,549.07	
Road Permits	3,865.00	
Zoning Permits	7,155.00	
Other Licenses and Permits--		
County Clerk	8,830.00	
Health	5,719.10	
Sheriff	13.00	
Total		$ 198,913.17
FINES, FORFEITS AND PENALTIES		
Vehicle Code Fines--General Fund		
Ceres Judicial District	$ 3,678.33	
Newman Judicial District	930.10	
Oakdale-Waterford Judicial District	7,960.43	
Patterson Judicial District	3,843.30	
Riverbank Judicial District	5,708.16	
Turlock Judicial District	11,430.78	
Modesto Municipal Court	51,508.93	
		85,060.03
Vehicle Code Fines--Road Fund		
Ceres Judicial District	$ 124,609.00	
Newman Judicial District	19,078.01	
Oakdale-Waterford Judicial District	16,669.50	
Patterson Judicial District	36,788.60	
Riverbank Judicial District	5,325.50	
Turlock Judicial District	26,744.50	
Modesto Municipal Court	210,263.05	
		439,478.16
Fish and Game Fines--Fish and Game Fund		
Ceres Judicial District	$ 67.50	
Newman Judicial District	82.50	
Oakdale-Waterford Judicial District	213.50	
Patterson Judicial District	707.50	
Riverbank Judicial District	75.00	
Turlock Judicial District	32.50	
Modesto Municipal Court	57.50	
		1,236.00
Litter Cleanup Fines--Litter Cleanup Fund		
Ceres Judicial District	$ 85.00	
Oakdale-Waterford Judicial District	18.12	
Patterson Judicial District	34.01	
Turlock Judicial District	10.00	
Modesto Municipal Court	240.00	
		387.13

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

FINES, FORFEITS AND PENALTIES, Continued		
Other Court Fines--General Fund		
Ceres Judicial District	$ 10,612.96	
Newman Judicial District	1,299.85	
Oakdale-Waterford Judicial District	7,611.85	
Patterson Judicial District	4,106.20	
Riverbank Judicial District	3,053.85	
Turlock Judicial District	12,381.83	
Modesto Municipal Court	59,004.89	
County Clerk	23,652.00	
Probation Department	3,425.50	
		$ 125,148.93
Forfeitures and Penalties		
Ceres Judicial District	$ 3,158.00	
Modesto Municipal Court	14,100.00	
Oakdale Judicial District	2,065.00	
County Clerk	11,060.00	
		30,383.00
Total		$ 681,693.25
REVENUE FROM USE OF MONEY AND PROPERTY		
Interest		
From Loans to Special Districts	$ 2,180.00	
Time Deposits	70,537.79	
Rents and Concessions	26,959.36	
Total		$ 99,677.15
AID FROM GOVERNMENTAL AGENCIES--STATE		
Aid for Agriculture	$ 57,862.21	
Alcoholic Beverage Licenses	32,890.23	
Crippled Children	204,831.44	
Heroin Addiction Treatment Program	8,834.67	
Highway Users' Tax--2104	1,735,868.21	
Highway Users' Tax--2106	659,698.14	
Mental Health	373,725.10	
Motor Vehicle "In Lieu Tax"	1,276,895.90	
Off Highway "In Lieu Tax"	662.17	
Tuberculosis	5,819.69	
Veterans' Affairs	7,560.94	
Welfare--Adoptions	109,194.00	

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

AID FROM GOVERNMENTAL AGENCIES--STATE, Continued

Welfare--Boarding Homes	$ 216,835.87	
Other:		
Cigarette Tax	232,947.02	
Defense Attorney Fees	4,202.89	
Homemaker Services--ATD	17,698.00	
Incentive Support Enforcement	67,486.41	
Library Grant	40,700.00	
Licensing and Inspection of Boarding Homes	1,115.00	
Local Transportation	478,606.66	
Open Space Subvention	233,560.53	
Pre-School	262.50	
Probation--Intensive Supervision	231,975.75	
Special Shelter Payments	4,803.82	
Topics Funds	1,175.60	
WIN Program	16,096.00	
Total		$ 6,021,308.75

AID FROM GOVERNMENTAL AGENCIES--FEDERAL

Civil Defense	$ 3,274.17	
Construction	131,889.00	
Cuban Refugees	18,673.00	
Flood Control Land Receipts	819.94	
Grazing Fees	160.84	
Health Administration	51,728.00	
"In Lieu Taxes"--Riverbank	663.98	
Sheriff's Mobile Radio Reporting System	7,559.00	
Special Revenue Sharing	3,875,630.00	
Special Shelter Payments	5,879.08	
State Foundation Intern Grant	1,209.00	
Welfare--Administration	2,195.34	
Welfare--Boarding Homes	288,661.29	
Total		$ 4,388,342.64

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

CHARGES FOR CURRENT SERVICES

Adoption Fees	$	9,025.00
Agricultural Services		16,169.51
Assessment and Tax Collection Fees		27.00
Auditing and Accounting Fees		2,646.98
Civil Process Services		42,447.42
Court Fees and Costs:		
Ceres Judicial District		544.80
Newman Judicial District		312.00
Oakdale-Waterford Judicial District		1,122.50
Patterson Judicial District		838.50
Riverbank Judicial District		256.50
Turlock Judicial District		2,971.50
Modesto Municipal Court		36,609.56
County Clerk		109,892.24
Crippled Children's Services		24,295.44
Educational Services		
Sheriff		35,287.50
Election Services		4,532.84
Estate Fees		8,591.26
Fingerprints--Sheriff		4,307.00
Health Fees:		
City of Modesto		3,000.00
Health Department		60,918.00
Heroin Addiction Treatment		6,537.75
Humane Services		1,990.80
Institutional Care and Service:		
Hospital		887,873.11
Medi-Cal		100,007.03
Medi-Care		502,712.34
Probation		21,516.90
Sheriff		36,136.80
Law Enforcement Services		5,938.14
Legal Services		14,801.92
Library Services		38,066.71
Mental Health:		
Emanuel Hospital Medi-Cal		65,191.49
Medi-Cal Reimbursement		10,212.50
Mental Health Services		19,512.34
Parks and Recreation		94,365.80
Planning and Engineering Services		17,566.84
Recording Fees:		
Health		10,996.25
Recorder		179,606.90
Registering Bonds		26.00
Reimbursement--Burials		5,170.92
Road and Street Services		400.00
Various		182.45
Total		$ 2,382,608.54

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

OTHER REVENUE		
Sales:		
Agricultural Extension	$ 115.92	
Assessor	1,246.00	
Auditor	203.62	
County Clerk	3.00	
Hospital	25,221.49	
Planning	120.46	
Public Works--Administration	60.00	
Public Works--Building Division	360.52	
Public Works--Engineering Division	471.55	
Purchasing Agent	1,863.00	
Road	90.02	
Sheriff	2,584.69	
Other:		
Assigned Counsel Reimbursement	5,712.00	
Certified Letters	128.25	
Enterprise Fund Income	70,531.59	
Hospital	3,581.69	
Jury Fee Reimbursements	3,384.12	
Planning	9.05	
Probation	1,446.97	
Purchasing Agent	494.75	
Road	12,195.60	
Sheriff	1,156.60	
Treasurer	268.92	
Various	2,409.66	
Welfare	5.00	
Working Capital Income	25,238.43	
Total		$ 158,902.90
TOTAL GENERAL COUNTY		$ 81,812,472.73
SCHOOL DISTRICTS		
Bond Fund	$ 162,329.91	
Other	36,638,194.92	
TOTAL SCHOOL DISTRICTS		$ 36,800,524.83 *
TOTAL SPECIAL DISTRICTS		$ 521,464.90 *

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

TRUST FUNDS		
Absent Heirs	$ 14,090.38	
Big Brothers of Greater Modesto	3,000.00	
Children's Foster Care	493.55	
Council on Criminal Justice	68,795.74	
County Clerk--Special	15,378.00	
County Clerk--Superior Court	140,523.60	
Employees' Deposits	334.77	
Employees' Retirement	2,361,141.24	
Employees' Social Security	884,044.84	
Farm and Home Advisor's Research	7,115.00	
Filing Fees	20.00	
Food Stamp	958,293.00	
Hospital Patients' Revolving Funds	4,671.93	
Incorporated Cities	661,485.54	
Justice Court--Special	129,743.00	
Law Library	26,551.32	
Library Memorial	749.64	
Local Transportation	1,079,384.83	
Methadone	45,342.24	
Miscellaneous	91,787.40	
Municipal Court--Special	317,996.70	
Neighborhood Youth Corp	60,903.00	
Older Worker Program	32,778.00	
Operation Mainstream	33,661.00	
Parks and Recreation	3,025.00	
Public Employment Program Title V	3,790,503.67	
Public Employment Program Title VI	1,485,806.86	
Public Works--Building	38,475.00	
Repair and Demolition	1,454.67	
Road	27,597.76	
Sales Tax	1,799.08	
Socialization and Rehabilitation	100.00	
Special Public Health	44,225.25	
State Inheritance Tax	1,356,283.29	
State License Fee	3,185.00	
State Trust Clearing	321,554.08	
State Trust Fingerprints	1,995.00	
Strong Motion Instrumentation	1,750.85	
Tax Collector, Recording Fee	1,020.45	
Tax Deeded Land Rental	3,895.86	
Tax Deeded Land Sales	7,723.08	
United Crusade--Howard Center	8,700.00	
Welfare Administration	4,602,845.00	
Welfare and Security	20,989,506.94	
TOTAL TRUST FUNDS		$ 39,629,731.56 *
TOTAL CASH RECEIPTS		$158,764,194.02 *

* See Auditor's Exhibit I, Schedule A

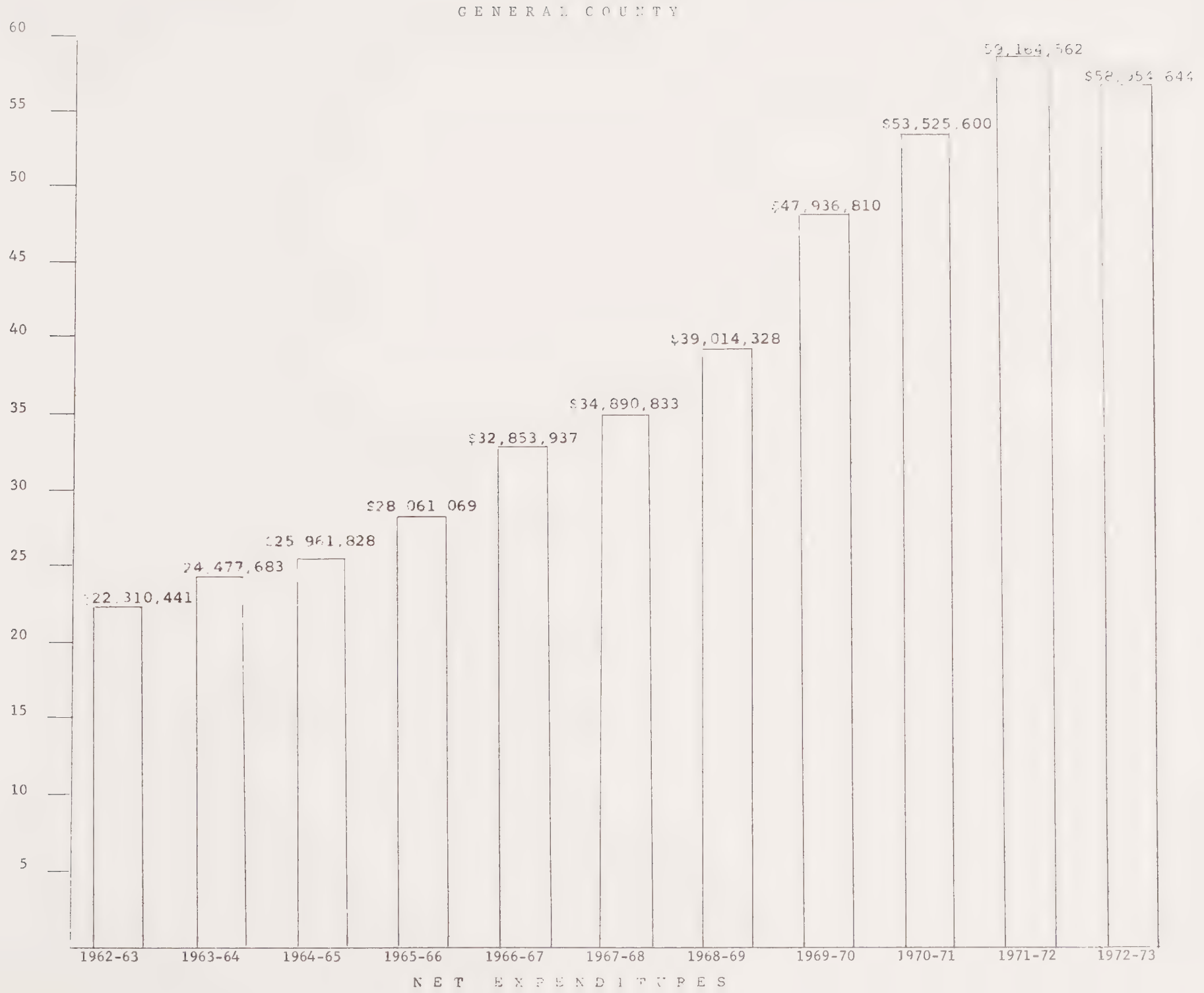
AUDITOR'S EXHIBIT I
SCHEDULE C

SUMMARY OF CASH DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

COUNTY OPERATING AND SPECIAL REVENUE FUNDS		
General	$ 8,093,848.97	
Road	1,282,126.85	
Debt Service	341,134.90	
Fish and Game	2,924.79	
Special Public Library Grant	36,925.03	
Special Revenue Sharing	424,129.78	
Total		$ 10,181,090.32
WORKING CAPITAL FUNDS		952,091.29
ENTERPRISE FUNDS		197,080.05
SUSPENSE AND CLEARING ACCOUNTS		
County Payroll Clearing	$ 19,671,213.65	
Jury Fees Clearing	113,868.20	
Unapportioned Tax Collections	214,013.23	
Welfare and Security Clearing	25,902,054.58	
Total		$ 45,901,149.66
PUBLIC EMPLOYMENT PROGRAM (FEDERAL) FUNDS		65,583.12
SPECIAL DISTRICTS' FUNDS		2,330,382.16
SCHOOL FUNDS		74,231,541.98
TRUST FUNDS		15,390,624,43
TOTAL CASH DISBURSEMENTS		$149,249,543.01 *

* See Auditor's Exhibit I, Schedule A

GENERAL COUNTY


GENERAL COUNTY
60
55
50
45
40
35
30
25
20
15
10
5
$22,310,441
$24,477,683
$25,961,828
$28,061,069
$32,853,937
$34,890,833
$39,014,328
$47,936,810
$53,525,600
1962-63
1963-64
1964-65
1965-66
1966-67
1967-68
1968-69
1969-70
1970-71
1971-72
1972-73
NET EXPENDITURES

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED BLLANCE SHEET
JUNE 30, 1972

	Total	General	Road	Litter Cleanup	Debt Service	County Fire Service	Fish and Game	Special Public Library Grant	Special Revenue Sharing
ASSETS									
Cash in Treasury (1)	$16,678,896.28	$11,111,957.62	$2,197,214.88	$1,322.66	$128,725.86	$7,973.74	$5,260.48	$8,450.78	$3,217,990.26
Imprest Cash	43,392.00	43,377.00	15.00						
Accounts Receivable	427,099.78	384,425.30	42,674.48						
Deposits with Others	186,785.72		186,785.72						
Loans and Advances Receivable	152,473.53	152,473.53							
Inventory--Materials and Supplies	263,450.37	180,567.98	82,882.39						
Advances to Working Capital Funds	1,287,892.44	1,287,892.44							
Total	$19,039,990.12	$13,160,693.87	$2,509,572.47	$1,322.66	$128,725.86	$7,973.74	$5,260.48	$8,450.78	$3,217,990.26
LIABILITIES AND EQUITIES									
Accounts Payable	$ 182,639.07	$ 182,639.07	$	$	$	$	$	$	$
Reserve for Encumbrances	4,717,350.14	2,188,833.68	1,930,395.70					2,300.00	595,820.7
Fund Balance--Unavailable (2)	2,426,118.18	2,264,310.95	124,495.57	1,322.66	35,989.00				
Fund Balance--Available (3)	11,713,882.73	8,524,910.17	454,681.20		92,736.86	7,973.74	5,260.48	6,150.78	2,622,169.51
Total	$19,039,990.12	$13,160,693.87	$2,509,572.47	$1,322.66	$128,725.86	$7,973.74	$5,260.48	$8,450.78	$3,217

(1) See Auditor's Exhibit II, Schedule C.

(2) See Auditor's Exhibit II, Schedule B.

(3) See Auditor's Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1973

	General	Road	Litter Cleanup	Debt Service	County Fire Service	Fish and Game	Special Library Grant	Special Revenue Sharing
FUND BALANCE AVAILABLE, 7/1/72	$4,221,336.10	$(124,137.51)	$935.53	$47,672.19	$17,638.58	$6,810.11	$24,467.90	$
Add:								
Excess Appropriations Over Expenditures, Encumbrances and Cost Applied (2)	$9,188,823.73	$ 174,840.01	$	$ 33.26	$	$7,169.37	$10,683.02	$
Excess Revenue Over Estimated Revenue (1)		279,733.59		88,334.41	9,153.18		2,700.00	2,622,169.50
Decrease in Unavailable Fund Balance (3)		75,107.11		8,618.00				
Adjustment **	646.08							
Total Additions	$9,189,469.81	$ 529,680.71	$	$96,985.67	$ 9,153.18	$7,169.37	$13,383.02	$2,622,169.50
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	$13,410,805.91	$ 405,543.20	$935.53	$144,657.86	$26,791.76	$13,979.48	$37,850.92	$2,622,169.50
Less:								
Appropriations from Beginning Balance	$4,001,062.45	$ (49,138.00)	($600.00)	$51,921.00	$17,638.00	$6,955.00	$31,700.14	$
Excess Estimated Revenue Over Revenue (1)	770,855.00		212.87			1,764.00		
Excess Expenditures, Encumbrances and Cost Applied Over Appropriations (2)					1,180.02			
Increase in Unavailable Fund Balance (3)	113,978.29		1,322.66					
Total Reductions	$4,885,895.74	$ (49,138.00)	$935.53	$51,921.00	$18,818.02	$8,719.00	$31,700.14	$
FUND BALANCE AVAILABLE, 6/30/73	$8,524,910.17	$ 454,681.20	- 0 -	$92,736.86	$ 7,973.74	$5,260.48	$ 6,150.78	$2,622,169.50

(1) See Auditor's Exhibit II, Schedule D

(2) See Auditor's Exhibit II, Schedule E

(3) See Auditor's Exhibit II, Schedule B

** Not reflected in operations.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1973

	General	Road	Litter Cleanup	Debt Service	County Fire Service	Fish and Game	Special Library Grant	Special Revenue Sharing
FUND BALANCE UNAVAILABLE, 7/1/72	$1,650,851.71	$199,602.68		$44,607.00				
Increases:								
Imprest Cash	$ 4,489.19							
Inventory	6,679.10							
Building Reserve	100,000.00							
Advances to Other Funds	10,000.00							
General Reserve			$1,535.00					
Total Increases	$ 121,168.29		$1,535.00					
Decreases:								
Loans Receivable	$ 7,190.00							
Inventory		$ 107.11						
Accounts Receivable		75,000.00						
General Reserve			$ 212.34	$ 8,618.00				
Total Decreases	$ 7,190.00	$ 75,107.11	$ 212.34	$ 8,618.00				
Net Increase or (Decrease) *	$ 113,978.29	$(75,107.11)	$1,322.66	$(8,618.00)				
Balance Forward	$1,764,830.00							
Adjustments **	$ 499,480.95							
FUND BALANCE UNAVAILABLE,6/30/73	$2,264,310.95	$124,495.57	$1,322.66	$35,989.00				

* To Schedule A.

** Not reflected in operations.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

Fund	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
General	$7,037,201.95	$ 9,096,805.88	$50,047,209.74
Road	1,289,634.50	3,502,391.35	175,325.24
Litter Cleanup	935.53	387.13	
County Highway and Bridge Bond	688,752.06		
Debt Service	92,279.19	14.28	377,764.13
County Fire Service	17,638.58	7.13	115,626.05
Fish and Game	6,955.11	1,236.00	
Special Public Library Grant	27,751.90	40,700.00	46.75
Special Revenue Sharing		3,875,630.00	33,424.74
Total	$9,161,148.82	$16,517,171.77	$50,749,396.65

AUDITOR'S EXHIBIT II
SCHEDULE C

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 8,093,848.97	$46,975,410.98	$11,111,957.62	$450,959.91	$11,562,917.53
1,282,126.85	1,488,009.36	2,197,214.88	80,688.44	2,277,903.32
		1,322.66		1,322.66
	795.97	687,956.09		687,956.09
341,134.90	196.84	128,725.86		128,725.86
	125,298.02	7,973.74		7,973.74
2,924.79	5.84	5,260.48	789.60	6,050.08
36,925.03	23,122.84	8,450.78	319.57	8,770.35
424,129.78	266,934.70	3,217,990.26	108,334.46	3,326,324.72
$10,181,090.32	$48,879,774.55	$17,366,852.37	$641,091.98	$18,007,944.35

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Actual Over (Under) Estimated
TAXES			
Property Taxes--Current--Secured	$16,712,372.00	$17,125,144.23	$ 412,772.23
Property Taxes--Current--Unsecured	1,429,885.00	1,602,623.23	172,738.23
Property Taxes--Prior--Secured	306,000.00	700,997.27	394,997.27
Property Taxes--Prior--Unsecured	20,000.00	44,521.15	24,521.15
Penalties and Costs	80,000.00	138,905.96	58,905.96
Sales Tax	1,450,000.00	1,681,455.17	231,455.17
Franchise	55,000.00	61,336.09	6,336.09
Property Transfer Tax	105,000.00	147,739.44	42,739.44
Occupancy Tax	20,000.00	20,696.88	696.88
Total	$20,178,257.00	$21,523,419.42	$ 1,345,162.42
LICENSES AND PERMITS			
Animal Licenses	$ 5,000.00	$ 25,519.00	$ 20,519.00
Business Licenses	4,500.00	4,263.00	(237.00)
Construction Permits	100,000.00	143,549.07	43,549.07
Road Privileges and Permits	2,000.00	3,865.00	1,865.00
Zoning Permits	7,000.00	7,155.00	155.00
Other Licenses and Permits	10,000.00	14,562.10	4,562.10
Total	$ 128,500.00	$ 198,913.17	$ 70,413.17
FINES, FORFEITS AND PENALTIES			
Vehicle Code Fines	$ 490,550.00	$ 524,538.19	$ 33,988.19
Other Court Fines	93,250.00	126,772.06	33,522.06
Forfeitures and Penalties	13,500.00	30,383.00	16,883.00
Total	$ 597,300.00	$ 681,693.25	$ 84,393.25
REVENUE FROM USE OF MONEY AND PROPERTY			
Interest	$ 500,000.00	$ 990,900.23	$ 490,900.23
Rents and Concessions	27,500.00	26,960.36	(539.64)
Total	$ 527,500.00	$ 1,017,860.59	$ 490,360.59

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES			
STATE			
Alcoholic Beverage Licenses	$ 25,000.00	$ 32,890.23	$ 7,890.23
Highway Users' Tax	2,118,055.00	2,395,566.35	277,511.35
Motor Vehicles "In Lieu" Tax	1,200,000.00	1,276,895.90	76,895.90
Off Highway License Fee "In Lieu" Tax		662.17	662.17
Trailer Coach "In Lieu" Tax	85,000.00	122,002.13	37,002.13
Other "In Lieu" Tax	2,000.00	4,115.63	2,115.63
Welfare Administration--Various	1,061,995.00	1,097,056.50	35,061.50
Welfare--Aid for Aged	3,650,000.00	3,384,141.73	(265,858.27)
Welfare--Aid for Blind	180,000.00	186,916.60	6,916.60
Welfare--Aid for Needy Children--Family Group	4,034,000.00	3,404,647.18	(629,352.82)
Welfare--Aid for Needy Children--Unemployed Fathers	1,797,400.00	778,634.51	(1,018,765.49)
Welfare--Aid for Children--Boarding Homes	220,000.00	216,835.87	(3,164.13)
Aid for Crippled Children	229,250.00	204,831.44	(24,418.56)
Aid to the Disabled	1,137,500.00	1,207,286.24	69,786.24
Health Administration	55,000.00	44,225.25	(10,774.75)
Mental Health	1,749,735.00	889,470.73	(860,264.27)
Aid for Tuberculosis		5,819.69	5,819.69
Aid for Agriculture	35,121.00	57,862.21	22,741.21
Aid for Veterans' Affairs	8,000.00	7,560.94	(439.06)
Homeowners' Tax Relief	833,692.00	821,760.05	(11,931.95)
Business Inventory Tax Relief	765,653.00	786,743.03	21,090.03
Special Shelter Payments	24,919.00	4,803.82	(20,115.18)
Defense Attorney Fees	3,000.00	4,202.89	1,202.89
Probation--Intensive Supervision	242,653.00	231,975.75	(10,677.25)
Incentive Support Enforcement	10,000.00	67,486.41	57,486.41
Cigarette Tax	235,000.00	232,947.02	(2,052.98)
Library Grant	38,000.00	40,700.00	2,700.00
Local Transportation Claim	487,764.54	478,606.66	(9,157.88)
Open Space Subvention		233,560.53	233,560.53
Topics Funds	36,299.00	1,175.60	(35,123.40)
FEDERAL			
Welfare--Administration--Various	4,254,535.00	4,305,323.44	50,788.44
Welfare--Aid for Aged	3,650,000.00	3,383,927.36	(266,072.64)
Welfare--Aid for Blind	180,000.00	185,293.80	5,293.80
Welfare--Aid for Needy Children--Family Group	5,988,000.00	5,032,357.03	(955,642.97)
Welfare--Aid for Needy Children--Unemployed Fathers	1,927,400.00	805,561.58	(1,121,838.42)
Welfare--Aid for Children--Board Homes	290,000.00	288,661.29	(1,338.71)
Aid to the Disabled	2,275,000.00	2,340,803.66	65,803.66
Health Administration	24,106.00	51,728.00	27,622.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES, Continued			
FEDERAL, Continued			
Aid for Construction	$ 167,500.00	$ 61,979.00	$ (105,521.00)
Grazing Fees		160.84	160.84
"In Lieu" Taxes	9,500.00	10,771.99	1,271.99
Civil Defense	4,500.00	3,274.17	(1,225.83)
Council on Criminal Justice	81,047.22	70,578.70	(10,468.52)
Cuban Refugee Aid	15,800.00	18,673.00	2,873.00
Special Shelter Payments	31,149.00	5,879.08	(25,269.92)
Flood Control Land Receipts		819.94	819.94
Heroin Addiction Treatment Program	37,489.00	38,514.37	1,025.37
Sheriff's Mobile Reporting System		7,559.00	7,559.00
State Foundation Intern		1,209.00	1,209.00
Mental Health, Alcoholic Program	15,500.00		(15,500.00)
P.E.P. Fringe Benefits Received		3,253.14	3,253.14
Special Revenue Sharing	1,277,825.24	3,875,630.00	2,597,804.76
Total	$40,494,388.00	$38,713,341.45	$(1,781,046.55)
CHARGES FOR CURRENT SERVICES			
Assessment and Tax Collection Fees	$ 800.00	$ 1,303.67	$ 503.67
Auditing and Accounting Fees	850.00	4,646.98	3,796.98
Election Services	12,500.00	4,532.84	(7,967.16)
Inheritance Tax Fees	15,000.00	19,349.49	4,349.49
Legal Services	1,100.00	14,801.92	13,701.92
Planning and Engineering Services	26,500.00	30,245.19	3,745.19
Agricultural Services	14,000.00	16,169.51	2,169.51
Civil Process Services	46,150.00	42,447.42	(3,702.58)
Court Fees and Costs	159,975.00	152,555.46	(7,419.54)
Estate Fees	475.00	8,591.26	8,116.26
Humane Services	600.00	1,990.80	1,390.80
Law Enforcement Services	3,000.00	5,938.14	2,938.14
Recording Fees	141,500.00	190,603.15	49,103.15
Road and Street Services		400.00	400.00
Health Fees	40,000.00	63,918.00	23,918.00
Mental Health Services		94,916.33	94,916.33
Adoption Fees	6,000.00	9,025.00	3,025.00
Crippled Children's Services	27,000.00	24,295.44	(2,704.56)
Institutional Care and Services	1,757,500.00	3,453,892.81	1,696,392.81
Library Services	32,500.00	38,066.71	5,566.71
[illegible] and Recreation	40,000.00	94,965.80	54,965.80

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Actual Over (Under) Estimated
CHARGES FOR CURRENT SERVICES, Continued			
Burials	$ 1,750.00	$ 5,170.92	$ 3,420.92
Educational Services	5,000.00	35,287.50	30,287.50
Heroin Addiction Treatment Fees	9,600.00	6,537.75	(3,062.25)
Collector--Various		82.45	82.45
Fingerprints	2,000.00	4,307.00	2,307.00
Administrative--P.E.P.		22,559.97	22,559.97
Administrative--Various Cost Allocation Plan	49,520.00	52,101.71	2,581.71
Various		126.00	126.00
Total	$ 2,393,320.00	$ 4,398,829.22	$ 2,005,509.22
OTHER REVENUE			
Other Sales	$ 32,500.00	$ 41,300.93	$ 8,800.93
Other Revenue	32,362.66	38,028.44	5,665.78
Total	$ 64,862.66	$ 79,329.37	$ 14,466.71
GRAND TOTAL	$64,384,127.66	$66,613,386.47	$ 2,229,258.81
BREAKDOWN BY FUND			
GENERAL FUND			
Taxes	$19,819,086.00	$21,088,222.55	$ 1,269,136.55
Licenses and Permits	126,500.00	195,048.17	68,548.17
Fines, Forfeits and Penalties	162,450.00	240,591.96	78,141.96
Revenue from Use of Money and Property	477,500.00	886,504.12	409,004.12
Aid from Other Governmental Agencies	36,499,691.22	31,883,476.35	(4,616,214.87)
Charges for Current Services	2,382,820.00	4,394,817.98	2,011,997.98
Other Revenue	58,512.66	67,043.75	8,531.09
Total General Fund	$59,526,559.88	$58,755,704.88	$ (770,855.00)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Actual Over (Under) Estimated
BREAKDOWN BY FUND, Continued			
ROAD FUND			
Licenses and Permits	$ 2,000.00	$ 3,865.00	$ 1,865.00
Fines, Forfeits and Penalties	431,250.00	439,478.16	8,228.16
Revenue from Use of Money and Property	50,000.00	86,143.56	36,143.56
Charges for Current Services	10,500.00	4,011.24	(6,488.76)
Other Revenue	6,350.00	12,285.62	5,935.62
Aid from Other Governmental Agencies	2,642,118.54	2,876,168.55	234,050.01
Total Road Fund	$ 3,142,218.54	$ 3,421,952.13	$ 279,733.59
DEBT SERVICE FUND			
Taxes	$ 261,723.00	$ 328,807.55	$ 67,084.55
Revenue from Use of Money and Property		20,848.17	20,848.17
Aid from Other Governmental Agencies	27,721.00	28,122.69	401.69
Total Debt Service Fund	$ 289,444.00	$ 377,778.41	$ 88,334.41
COUNTY FIRE SERVICE FUND			
Taxes	$ 97,448.00	$ 106,389.32	$ 8,941.32
Aid from Other Governmental Agencies	9,032.00	9,243.86	211.86
Total County Fire Service Fund	$ 106,480.00	$ 115,633.18	$ 9,153.18

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Actual Over (Under) Estimated
BREAKDOWN BY FUND, Continued			
FISH AND GAME FUND			
Fines, Forfeits and Penalties	$ 3,000.00	$ 1,236.00	$ (1,764.00)
Total Fish and Game Fund	$ 3,000.00	$ 1,236.00	$ (1,764.00)
LITTER CLEANUP FUND			
Fines, Forfeits and Penalties	$ 600.00	$ 387.13	$ (212.87)
Total Litter Cleanup Fund	$ 600.00	$ 387.13	$ (212.87)
SPECIAL PUBLIC LIBRARY SERVICES GRANT FUND	$ 38,000.00	$ 40,700.00	$ 2,700.00
Total Special Public Library Services Grant Fund	$ 38,000.00	$ 40,700.00	$ 2,700.00
SPECIAL REVENUE SHARING FUND			
Revenue from Use of Money and Property	$	$ 24,364.74	$ 24,364.74
Aid from Other Governmental Agencies	1,277,825.24	3,875,630.00	2,597,804.76
Total Special Revenue Sharing Fund	$ 1,277,825.24	$ 3,899,994.74	$ 2,622,169.50
GRAND TOTAL	$64,384,127.66	$66,613,386.47	$ 2,229,258.81

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1973

GROUPED BY FUNCTION	Appropriations		
	Allowed July 1, 1972	Added (Deleted) During Year	Total Available
GENERAL			
LEGISLATIVE AND ADMINISTRATIVE			
Board of Supervisors	$ 100,524.00	$ 23,125.59	$ 123,649.59
Chief Administrative Officer	139,467.66	15,538.27	155,005.93
Total	$ 239,991.66	$ 38,663.86	$ 278,655.52
FINANCE			
Assessor	$ 888,278.00	$ (1,474.98)	$ 886,803.02
Auditor-Controller	131,043.35	(6,288.08)	124,755.27
Purchasing Agent	74,371.67	(58,152.46)	16,219.21
Treasurer and Tax Collector	204,289.00	(9,622.96)	194,666.04
Treasurer and Tax Collector Collections Division		14,322.80	14,322.80
Total	$ 1,297,982.02	$ (61,215.68)	$ 1,236,766.34
COUNSEL			
County Counsel	$ 92,305.64	$ (9,548.57)	$ 82,757.07
Total	$ 92,305.64	$ (9,548.57)	$ 82,757.07
PERSONNEL			
Personnel	$ 78,255.00	$ (47,607.19)	$ 30,647.81
Total	$ 78,255.00	$ (47,607.19)	$ 30,647.81
ELECTIONS			
County Clerk	$ 201,731.30	$ 8,543.71	$ 210,275.01
Total	$ 201,731.30	$ 8,543.71	$ 210,275.01
PROPERTY MANAGEMENT			
Building and Grounds	$ 360,546.92	$ (333,915.27)	$ 26,631.65
Total	$ 360,546.92	$ (333,915.27)	$ 26,631.65
PLANT ACQUISITION			
Capital Improvement	$ 3,808,153.29	$ 212,823.70 F see Back of yellow	$ 4,020,976.99
Special Revenue Sharing		1,277,825.24	1,277,825.24
Total	$ 3,808,153.29	$ 1,490,648.94	$ 5,298,802.23
PROMOTION			
Advertising County Resources	$ 10,150.00	$	$ 10,150.00
Total	$ 10,150.00	$	$ 10,150.00
OTHER GENERAL			
Retirement Board	$ 6,206.88	$ 26,132.92	$ 32,339.80
Insurance		(13,957.40)	(13,957.40)
Public Works--Administrative	70,589.63	10,138.54	80,728.17
Public Works--Engineering	191,882.10	(80,838.70)	111,043.40
Total	$ 268,678.61	$ (58,524.64)	$ 210,153.97
TOTAL GENERAL FUNCTION	$ 6,357,794.44	$ 1,027,045.16	$ 7,384,839.60

BREAKDOWN BY LEDGER

42 A

CODE	DEPT.	O.L.D. C.O.	E RET. FICA	E INS	G CAR ALL	E NEW C.O.
29	COUNTY COUNSEL	140,643	15412	1516	700	18115
	SUPERIOR CT	340,231	17528	2914	—	34057
	MODESTO MUNI CT.	410,130	24193	4200	317	39252
	CERES JUST. CT.	57,570	4130	774	241	5144
	NEWMAN J.C.	16,332	—	—	—	1672
	OAK-WAT J.C.	56,641	2951	553	—	4
	PATTERSON J.C.	22,718	1572	—	—	2111
	RIVERBANK J.C.	22,141	1517	—	1170	1700
	TURLOCK J.C.	60,118	4124	—	520	6172
	GRAND JURY	14,450	—	—	—	1500
	DIST. ATT.	642,293	63721	7830	1200	73178
29	PUB. DEF.	149,394	2933	—	—	14731
89	C.C.J.	70,825	5714	1200	1481	8072
62	SHERIFF-CORONER	2,631,572	237520	31000	12300	281187
05	JAIL	486,130	34617	SEE SHEET 1		41454
05	HONOR FARM	420,511	29315		11540	34611
29	MARSHALL	45,823	5615	774	—	3903
29	CONSTABLES	39,824	4143	1311	—	5405
05	JUV. HALL	301,577	21446	4043	1230	26719
05	PROBATION	846,148	76714	10914	3500	91403
05	PROB INT. SUPV	245,097	25433	3446	—	21613
29	LAW LIBRARY	27,639	534	—	—	2105

OVER

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1973

GROUPED BY FUNCTION	Appropriations		
	Allowed July 1, 1972	Added (Deleted) During Year	Total Available
GENERAL			
LEGISLATIVE AND ADMINISTRATIVE			
Board of Supervisors	$ 100,524.00	$ 23,125.59	$ 123,649.59
Chief Administrative Officer	139,467.66	15,538.27	155,005.93
Total	$ 239,991.66	$ 38,663.86	$ 278,655.52
FINANCE			
Assessor	$ 888,278.00	$ (1,474.98)	$ 886,803.02
Auditor-Controller	131,043.35	(6,288.08)	124,755.27
Purchasing Agent	74,371.67	(58,152.46)	16,219.21
Treasurer and Tax Collector	204,289.00	(9,622.96)	194,666.04
Treasurer and Tax Collector Collections Division		14,322.80	14,322.80
Total	$ 1,297,982.02	$ (61,215.68)	$ 1,236,766.34
COUNSEL			
County Counsel	$ 92,305.64	$ (9,548.57)	$ 82,757.07
Total	$ 92,305.64	$ (9,548.57)	$ 82,757.07
PERSONNEL			
Personnel	$ 78,255.00	$ (47,607.19)	$ 30,647.81
Total	$ 78,255.00	$ (47,607.19)	$ 30,647.81
ELECTIONS			
County Clerk	$ 201,731.30	$ 8,543.71	$ 210,275.01
Total	$ 201,731.30	$ 8,543.71	$ 210,275.01
PROPERTY MANAGEMENT			
Building and Grounds	$ 360,546.92	$ (333,915.27)	$ 26,631.65
Total	$ 360,546.92	$ (333,915.27)	$ 26,631.65
PLANT ACQUISITION			
Capital Improvement	$ 3,808,153.29	$ 212,823.70 F see back of yellow	$ 4,020,976.99
Special Revenue Sharing		1,277,825.24	1,277,825.24
Total	$ 3,808,153.29	$ 1,490,648.94	$ 5,298,802.23
PROMOTION			
Advertising County Resources	$ 10,150.00	$	$ 10,150.00
Total	$ 10,150.00	$	$ 10,150.00
OTHER GENERAL			
Retirement Board	$ 6,206.88	$ 26,132.92	$ 32,339.80
Insurance		(13,957.40)	(13,957.40)
Public Works--Administrative	70,589.63	10,138.54	80,728.17
Public Works--Engineering	191,882.10	(80,838.70)	111,043.40
Total	$ 268,678.61	$ (58,524.64)	$ 210,153.97
TOTAL GENERAL FUNCTION	$ 6,357,794.44	$ 1,027,045.16	$ 7,384,839.60

BREAKDOWN BY DEPT

42 A

CODE	DEPT.	OLD C.O.	E RET.	E 100%	G CONSULT	E NEW C.O.
29	COUNSEL	140,643	1.5492	1.5[illegible]	[illegible]	12[illegible]

42-B

THE FOLLOWING IS A BREAKDOWN OF THE CAPITAL IMPROVEMENT FUNDS OF $212,823 FOR C.J. RELATED PROJECTS

OUT OF THE 212,823 SHOWN

F24 5,726 ALARM SYSTEM FOR COURTS

F05 20,241 [illegible]

8,776 MODIFY DOORS ✓

3877 PARKING AREA ✓

3314 TOILETS ✓

HONOR FARM

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1973

GROUPED BY FUNCTION	Appropriations		
	Allowed July 1, 1972	Added (Deleted) During Year	Total Available
GENERAL			
LEGISLATIVE AND ADMINISTRATIVE			
Board of Supervisors	$ 100,524.00	$ 23,125.59	$ 123,649.59
Chief Administrative Officer	139,467.66	15,538.27	155,005.93
Total	$ 239,991.66	$ 38,663.86	$ 278,655.52
FINANCE			
Assessor	$ 888,278.00	$ (1,474.98)	$ 886,803.02
Auditor-Controller	131,043.35	(6,288.08)	124,755.27
Purchasing Agent	74,371.67	(58,152.46)	16,219.21
Treasurer and Tax Collector	204,289.00	(9,622.96)	194,666.04
Treasurer and Tax Collector Collections Division		14,322.80	14,322.80
Total	$ 1,297,982.02	$ (61,215.68)	$ 1,236,766.34
COUNSEL			
County Counsel	$ 92,305.64	$ (9,548.57)	$ 82,757.07
Total	$ 92,305.64	$ (9,548.57)	$ 82,757.07
PERSONNEL			
Personnel	$ 78,255.00	$ (47,607.19)	$ 30,647.81
Total	$ 78,255.00	$ (47,607.19)	$ 30,647.81
ELECTIONS			
County Clerk	$ 201,731.30	$ 8,543.71	$ 210,275.01
Total	$ 201,731.30	$ 8,543.71	$ 210,275.01
PROPERTY MANAGEMENT			
Building and Grounds	$ 360,546.92	$ (333,915.27)	$ 26,631.65
Total	$ 360,546.92	$ (333,915.27)	$ 26,631.65
PLANT ACQUISITION			
Capital Improvement	$ 3,808,153.29	$ 212,823.70 F see back of yellow	$ 4,020,976.99
Special Revenue Sharing		1,277,825.24	1,277,825.24
Total	$ 3,808,153.29	$ 1,490,648.94	$ 5,298,802.23
PROMOTION			
Advertising County Resources	$ 10,150.00	$	$ 10,150.00
Total	$ 10,150.00	$	$ 10,150.00
OTHER GENERAL			
Retirement Board	$ 6,206.88	$ 26,132.92	$ 32,339.80
Insurance		(13,957.40)	(13,957.40)
Public Works--Administrative	70,589.63	10,138.54	80,728.17
Public Works--Engineering	191,882.10	(80,838.70)	111,043.40
Total	$ 268,678.61	$ (58,524.64)	$ 210,153.97
TOTAL GENERAL FUNCTION	$ 6,357,794.44	$ 1,027,045.16	$ 7,384,839.60

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 122,924.59	$	$ 725.00	$ 123,649.59	$
174,753.33	(20,077.36)	329.96	155,005.93	
$ 297,677.92	$ (20,077.36)	$ 1,054.96	$ 278,655.52	$
$ 881,143.94	$ (2,051.98)	$ 583.88	$ 879,675.84	$ 7,127.18
296,993.05	(172,886.92)	649.14	124,755.27	
283,897.72	(268,973.01)	1,294.50	16,219.21	
224,323.79	(31,545.93)	1,888.18	194,666.04	
11,988.50		2,334.30	14,322.80	
$ 1,698,347.00	$ (475,457.84)	$ 6,750.00	$ 1,229,639.16	$ 7,127.18
$ 140,643.01 E29	$ (57,969.94)	$ 84.00	$ 82,757.07	$
$ 140,643.01	$ (57,969.94)	$ 84.00	$ 82,757.07	$
$ 152,166.15	$ (121,593.34)	$ 75.00	$ 30,647.81	$
$ 152,166.15	$ (121,593.34)	$ 75.00	$ 30,647.81	$
$ 210,815.56	$ (627.55)	$ 87.00	$ 210,275.01	$
$ 210,815.56	$ (627.55)	$ 87.00	$ 210,275.01	$
$ 638,270.88	$ (615,221.03)	$ 3,581.80	$ 26,631.65	$
$ 638,270.88	$ (615,221.03)	$ 3,581.80	$ 26,631.65	$
$ 906,476.67	$	$ 1,603,780.22	$ 2,510,256.89	$ 1,510,720.10
682,004.48		595,820.76	1,277,825.24	
$ 1,588,481.15	$	$ 2,199,600.98	$ 3,788,082.13	$ 1,510,720.10
$ 5,100.00	$	$ 84.00	$ 5,184.00	$ 4,966.00
$ 5,100.00	$	$ 84.00	$ 5,184.00	$ 4,966.00
$ 2,432,090.10	$(2,429,902.08)	$ 145.00	$ 2,333.02	$ 30,006.78
717,074.70	(731,032.10)		(13,957.40)	
161,170.26	(80,585.13)	143.04	80,728.17	
441,138.26	(374,603.24)	94.34	66,629.36	44,414.04
$ 3,751,473.32	$(3,616,122.55)	$ 382.38	$ 135,733.15	$ 74,420.82
$ 8,482,974.99	$(4,907,069.61)	$ 2,211,700.12	$ 5,787,605.50	$ 1,597,234.10

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1973

	Appropriations		
	Allowed July 1, 1972	Added (Deleted) During Year	Total Available
PUBLIC PROTECTION			
JUDICIAL			
Superior	$ 265,392.00	$ 90,844.82	$ 356,236.82
Modesto Municipal Court	351,310.00	61,376.83	412,686.83
Justice Courts			
Ceres	52,929.00	4,659.29	57,588.29
Newman	13,225.00	3,747.00	16,972.00
Oakdale-Waterford	41,782.00	9,924.67	51,706.67
Patterson	18,561.00	4,373.12	22,934.12
Riverbank	19,738.00	2,603.88	22,341.88
Turlock	65,774.60	2,919.40	68,694.00
Grand Jury	13,250.00	1,703.13	14,953.13
County Clerk--Recorder	379,238.64	25,000.38	404,239.02
District Attorney	632,816.36	(83,639.90)	549,176.46
Public Defender	150,000.00		150,000.00
Council on Criminal Justice	76,562.00	4,485.22	81,047.22
Total	$ 2,080,578.60	$ 127,997.84	$ 2,208,576.44
POLICE PROTECTION			
Sheriff--Coroner	$ 1,859,628.67	$ 250,788.39	$ 2,110,417.06
Marshal	43,648.00	2,175.84	45,823.84
Constables	38,132.00	1,782.95	39,914.95
Total	$ 1,941,408.67	$ 254,747.18	$ 2,196,155.85
DETENTION AND CORRECTION			
County Jail	$ 499,024.75	$	$ 499,024.75
Honor Farm	370,381.48	53,913.48	424,294.96
Juvenile Hall	293,269.25	9,550.27	302,819.52
Probation	815,705.24	18,082.03	833,787.27
Probation--Intensive Supervision	242,710.80	2,409.04	245,119.84
Total	$ 2,221,091.52	$ 83,954.82	$ 2,305,046.34
FIRE PROTECTION			
Fire Warden	$ 179,910.00	$ 1,814.25	$ 181,724.25
Total	$ 179,910.00	$ 1,814.25	$ 181,724.25
PROTECTIVE INSPECTION			
Agricultural Commissioner	$ 403,161.74	$ 21,188.81	$ 424,350.55
Public Works--Building Division	123,714.00	5,799.69	129,513.69
Total	$ 526,875.74	$ 26,988.50	$ 553,864.24
OTHER PROTECTION			
Consumer Affairs Coordinator	$ 18,331.00	$	$ 18,331.00
Office of Emergency Services	32,279.40		32,279.40
Fish and Game Propagation	10,100.00		10,100.00
Planning Commission	158,302.00	1,483.00	159,785.00
Animal Control	38,341.05		38,341.05
Total	$ 257,353.45	$ 1,483.00	$ 258,836.45
TOTAL PUBLIC PROTECTION FUNCTION *	$ 7,207,217.98	$ 496,985.59	$ 7,704,203.57

	Charges			
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 360,181.99	$ (4,128.90)	$ 183.73	$ 356,236.82	$
411,188.93		1,497.90	412,686.83	
57,530.29		58.00	57,588.29	
16,972.00			16,972.00	
51,561.67		145.00	51,706.67	
22,719.12		215.00	22,934.12	
22,341.88			22,341.88	
68,249.00		445.00	68,694.00	
14,953.13			14,953.13	
406,616.62	(5,237.07)	2,859.47	404,239.02	
642,293.44	(98,639.90)	1,924.17	545,577.71	3,598.75
149,854.67			149,854.67	145.33
70,825.90		36.75	70,862.65	10,184.57
$ 2,295,288.64	$ (108,005.87)	$ 7,365.02	$ 2,194,647.79	$ 13,928.65
$ 2,681,572.89	$ (572,993.62)	$ 1,837.79	$ 2,110,417.06	$
45,823.84			45,823.84	
39,824.95		90.00	39,914.95	
$ 2,767,221.68	$ (572,993.62)	$ 1,927.79	$ 2,196,155.85	$
$ 486,130.25	$	$ 9,715.72	$ 495,845.97	$ 3,178.78
420,511.38		3,783.58	424,294.96	
301,577.60		1,241.92	302,819.52	
846,148.10	(12,589.57)	228.74	833,787.27	
245,097.99		21.85	245,119.84	
$ 2,299,465.32	$ (12,589.57)	$ 14,991.81	$ 2,301,867.56	$ 3,178.78
$ 181,704.25	$	$ 20.00	$ 181,724.25	$
$ 181,704.25	$	$ 20.00	$ 181,724.25	$
$ 424,234.35	$ (14.65)	$ 130.85	$ 424,350.55	
128,900.70		612.99	129,513.69	$
$ 553,135.05	$ (14.65)	$ 743.84	$ 553,864.24	$
$ 15,452.14	$	$	$ 15,452.14	$ 2,878.86
26,451.64		145.00	26,596.64	5,682.76
2,930.63			2,930.63	7,169.37
157,346.11		803.00	158,149.11	1,635.89
38,221.93		70.00	38,291.93	49.12
$ 240,402.45	$	$ 1,018.00	$ 241,420.45	$ 17,416.00
$ 8,337,217.39	$ (693,603.71)	$ 26,066.46	$ 7,669,680.14	$ 34,523.43

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1973

		Appropriations		
		Allowed July 1, 1972	Added (Deleted) During Year	Total Available
ROADS				
ROAD CONSTRUCTION AND MAINTENANCE				
Public Works--Road and Bridge		$ 4,622,084.01	$ (104,586.46)	$ 4,517,497.55
TOTAL ROAD FUNCTION	*	$ 4,622,084.01	$ (104,586.46)	$ 4,517,497.55
HEALTH AND SANITATION				
HEALTH				
Health Department		$ 871,738.30	$ 56,522.44	$ 928,260.74
Mental Health		1,951,475.36	(35,535.00)	1,915,940.36
Heroin Addiction Treatment Program		322,936.38	(71,490.55)	251,445.83
Socialization and Rehabilitation			341,541.00	341,541.00
Drug Abuse Program Coordinator		19,970.00		19,970.00
Total		$ 3,166,120.04	$ 291,037.89	$ 3,457,157.93
TOTAL HEALTH AND SANITATION FUNCTION	*	$ 3,166,120.04	$ 291,037.89	$ 3,457,157.93
PUBLIC ASSISTANCE				
ADMINISTRATION				
Welfare Administration		$ 6,910,271.21	$	$ 6,910,271.21
Adoptions		127,240.00		127,240.00
Total		$ 7,037,511.21	$	$ 7,037,511.21
DIRECT FINANCIAL AID				
Aid to Aged		$ 7,300,000.00	$	$ 7,300,000.00
Aid to Blind		360,000.00		360,000.00
Aid to Families with Dependent Children--F.G.		12,000,000.00		12,000,000.00
Aid to Families with Dependent Children--U		4,600,000.00		4,600,000.00
Aid to Children in Boarding Homes and Institutions		880,000.00		880,000.00
Aid to Disabled		4,550,000.00		4,550,000.00
Special Shelter Payments			62,298.00	62,298.00
Cuban Refugee Program		15,800.00		15,800.00
Aid to Potentially Self-Supporting Blind				
Medical Assistance		3,761,500.00		3,761,500.00
General Relief		382,000.00		382,000.00
Total		$33,849,300.00	$ 62,298.00	$33,911,598.00
HOSPITAL CARE				
Scenic General Hospital		$ 5,599,791.73	$ 40,697.27	$ 5,640,489.00
Total		$ 5,599,791.73	$ 40,697.27	$ 5,640,489.00
PUBLIC EMPLOYMENT PROGRAM				
P.E.P. V--County Matching		$ 9,346.06	$	$ 9,346.06
P.E.P. VI--County Matching		3,375.00		3,375.00
Total		$ 12,721.06	$	$ 12,721.06
OTHER PUBLIC ASSISTANCE				
Crippled Children's Services		$ 384,819.50	$	$ 384,819.50
Veterans' Services		52,730.00	8,767.91	61,497.91
Total		$ 437,549.50	$ 8,767.91	$ 446,317.41
TOTAL PUBLIC ASSISTANCE FUNCTION	*	$46,936,873.50	$ 111,763.18	$47,048,636.68

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 2,577,800.42	$ (130,538.58) **	$ 1,895,395.70	$ 4,342,657.54	$ 174,840.01
$ 2,577,800.42	$ (130,538.58)	$ 1,895,395.70	$ 4,342,657.54	$ 174,840.01
$ 895,105.19	$ (5,303.56)	$ 8,447.26	$ 898,248.89	$ 30,011.85
1,147,057.60		39,289.28	1,186,346.88	729,593.48
131,382.19		5,657.80	137,039.99	114,405.84
178,482.13		414.97	178,897.10	162,643.90
6,736.47			6,736.47	13,233.53
$ 2,358,763.58	$ (5,303.56)	$ 53,809.31	$ 2,407,269.33	$ 1,049,888.60
$ 2,358,763.58	$ (5,303.56)	$ 53,809.31	$ 2,407,269.33	$ 1,049,888.60
$ 6,537,502.76	$	$ 6,068.80	$ 6,543,571.56	$ 366,699.65
101,765.87			101,765.87	25,474.13
$ 6,639,268.63	$	$ 6,068.80	$ 6,645,337.43	$ 392,173.78
$ 6,775,306.89	$	$	$ 6,775,306.89	$ 524,693.11
370,578.00			370,578.00	(10,578.00)
10,099,480.64			10,099,480.64	1,900,519.36
1,961,986.58			1,961,986.58	2,638,013.42
903,290.31			903,290.31	(23,290.31)
4,678,297.10			4,678,297.10	(128,297.10)
27,855.91			27,855.91	34,442.09
18,130.50			18,130.50	(2,330.50)
1,440.00			1,440.00	(1,440.00)
3,292,759.92		468,000.00	3,760,759.92	740.08
195,300.97			195,300.97	186,699.03
$28,324,426.82	$	$ 468,000.00	$28,792,426.82	$ 5,119,171.18
$ 5,391,571.00	$ (66,027.73)	$ 43,013.98	$ 5,368,557.25	$ 271,931.75
$ 5,391,571.00	$ (66,027.73)	$ 43,013.98	$ 5,368,557.25	$ 271,931.75
$ 6,759.31	$	$	$ 6,759.31	$ 2,586.75
3,147.20			3,147.20	227.80
$ 9,906.51	$	$	$ 9,906.51	$ 2,814.55
$ 316,107.76	$	$ 46.16	$ 316,153.92	$ 68,665.58
61,497.91			61,497.91	
$ 377,605.67	$	$ 46.16	$ 377,651.83	$ 68,665.58
$40,742,778.63	$ (66,027.73)	$ 517,128.94	$41,193,879.84	$ 5,854,756.84

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1973

	Appropriations		
	Allowed July 1, 1972	Added (Deleted) During Year	Total Available
EDUCATION			
SCHOOL ADMINISTRATION			
Superintendent of Schools	$ 187,226.00	$ 50,373.21	$ 237,599.21
Total	$ 187,226.00	$ 50,373.21	$ 237,599.21
OTHER EDUCATION			
County Library	$ 1,143,247.28	$ 7,000.00	$ 1,150,247.28
Agricultural Extension	98,061.64	23,103.12	121,164.76
Special Public Library Services Grant	3,284.00	69,700.14	72,984.14
Total	$ 1,244,592.92	$ 99,803.26	$ 1,344,396.18
TOTAL EDUCATION FUNCTION	$ 1,431,818.92	$ 150,176.47	$ 1,581,995.39
RECREATION			
PARKS AND RECREATION	$ 355,148.56	$ 9,000.00	$ 364,148.56
TOTAL RECREATION FUNCTION	$ 355,148.56	$ 9,000.00	$ 364,148.56
DEBT SERVICE			
BOND AND INTEREST REDEMPTION			
Bond Service Expense	$ 650.00	$	$ 650.00
Bond Redemption	260,000.00		260,000.00
Interest Paid on Bonds	80,715.00		80,715.00
Total	$ 341,365.00	$	$ 341,365.00
TOTAL DEBT SERVICE FUNCTION	$ 341,365.00	$	$ 341,365.00
APPROPRIATION FOR CONTINGENCIES	$ 1,000,000.00	$ (347,480.58)	$ 652,519.42
GRAND TOTAL	$71,418,422.45	$ 1,633,941.25	$73,052,363.70
BREAKDOWN BY FUND			
GENERAL	$66,282,471.44	$ 391,002.33	$66,673,473.77
ROAD	4,657,084.01	(104,586.46)	4,552,497.55
DEBT SERVICE	341,365.00		341,365.00
COUNTY FIRE SERVICE	124,118.00		124,118.00
FISH AND GAME	10,100.00		10,100.00
SPECIAL PUBLIC LIBRARY SERVICES GRANT	3,284.00	69,700.14	72,984.14
SPECIAL REVENUE SHARING		1,277,825.24	1,277,825.24
GRAND TOTAL	$71,418,422.45	$ 1,633,941.25	$73,052,363.70

* See Auditor's Exhibit II, Schedule A.

** Includes reimbursable work credits in the amount of $129,742.61.

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 233,781.39	$	$ 3,817.82	$ 237,599.21	$
$ 233,781.39	$	$ 3,817.82	$ 237,599.21	$
$ 1,143,475.76	$	$ 1,118.00	$ 1,144,593.76	$ 5,653.52
120,933.01		231.75	121,164.76	
60,001.12		2,300.00	62,301.12	10,683.02
$ 1,324,409.89	$	$ 3,649.75	$ 1,328,059.64	$ 16,336.54
$ 1,558,191.28	$	$ 7,467.57	$ 1,565,658.85	$ 16,336.54
$ 358,129.35	$	$ 5,782.04	$ 363,911.39	$ 237.17
$ 358,129.35	$	$ 5,782.04	$ 363,911.39	$ 237.17
$ 616.74	$	$	$ 616.74	$ 33.26
260,000.00			260,000.00	
80,715.00			80,715.00	
$ 341,331.74	$	$	$ 341,331.74	$ 33.26
$ 341,331.74	$	$	$ 341,331.74	$ 33.26
$	$	$	$	$ 652,519.42
$64,757,187.38	$(5,802,543.19)	$ 4,717,350.14	$63,671,994.33	$ 9,380,369.37
$60,967,820.97	$(5,672,004.61)	$ 2,188,833.68	$57,484,650.04	$ 9,188,823.73 *
2,577,800.42	(130,538.58)**	1,930,395.70	4,377,657.54	174,840.01 *
341,331.74			341,331.74	33.26 *
125,298.02			125,298.02	(1,180.02)*
2,930.63			2,930.63	7,169.37 *
60,001.12		2,300.00	62,301.12	10,683.02 *
682,004.48		595,820.76	1,277,825.24	
$64,757,187.38	$(5,802,543.19)	$ 4,717,350.14	$63,671,994.33	$ 9,380,369.37

WORKING CAPITAL FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1973

	Total	Data Processing	Motor Pool Scenic Shop	Central Services	Road Equipment Morgan Shop
ASSETS					
Cash in Treasury: (1)					
Operating Capital	$ 102,062.68	$69,494.91	$ 74,025.60	($22,002.13)	$(19,455.70)
Equipment Replacement	256,401.00	6,992.96	96,448.46	9,301.13	143,658.45
Inventory-Materials and Supplies	106,860.75		13,220.80	56,552.93	37,087.02
Structures and Improvements	61,733.27		61,733.27		
Reserve for Depreciation	(26,916.99)		(26,916.99)		
Equipment	2,415,533.30	25,297.93	909,632.38	58,817.67	1,421,785.32
Reserve for Depreciation	(1,335,400.07)	(13,395.00)	(334,570.17)	(31,643.77)	(955,791.13)
Total Assets	$1,580,273.94	$88,390.80	$793,573.35	$71,025.83	$627,283.96
LIABILITIES AND EQUITIES					
Accounts Payable	$ 3,786.25	$	$ 1,623.50	$ 2,059.45	$ 103.30
Equities:					
Contributed Assets--July 1, 1972	$1,170,848.76	$22,208.62	$499,367.54	$46,640.90	$602,631.70
Adjustments Not Reflected in Operations	117,043.68	5,662.84	107,043.68	4,337.16	
Contributed Assets--June 30, 1973	$1,287,892.44	$27,871.46	$606,411.22	$50,978.06	$602,631.70
Retained Earning--July 1, 1972	$ 265,610.03	$31,004.46	$185,634.10	$24,307.08	$ 24,664.39
Net Income (Loss) 1972-73 (2)	22,985.22	29,514.88	(95.47)	(6,318.76)	(115.43)
Retained Earnings--June 30, 1972 *	$ 288,595.25	$60,519.34	$185,538.63	$17,988.32	$ 24,548.96
Total Liabilities and Equities	$1,580,273.94	$88,390.80	$793,573.35	$71,025.83	$627,283.96

(1) See Auditor's Exhibit III, Schedule A

(2) See Auditor's Exhibit III, Schedules B through E

* Includes Reserve for Encumbrances

WORKING CAPITAL FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In	Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants	Treasurer's Balance June 30, 1973
WORKING CAPITAL REVOLVING	$	$	$ 952,091.29	$952,091.29	$	$	$34,854.67	$ 34,854.67
Working Capital:								
Data Processing	39,980.03	17,026.92	321,794.09		302,313.17	76,487.87		76,487.87
Scenic Shop	(12,758.72)	5,945.90	629,678.41		452,391.53	170,474.06		170,474.06
Central Services	15,021.28	2,242.88	346,595.14		376.560.30	(12,701.00)		(12,701.00)
Morgan Shop	110,554.18	900.63	352,945.80		340,197.86	124,202.75		124,202.75
Total	$152,796.77	$26,116.33	$2,603,104.73	$952,091.29	$1,471,462.86	$358,463.68	$34,854.67	$393,318.35

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

SCHEDULE B-1 — DATA PROCESSING

INCOME		
Charges to Departments	$311.441.91	
Other Income	21,716.26	
Total		$333,158.17
EXPENSES		
Salaries and Wages	$165,511.58	
Retirement	24,219.43	
Employee Group Insurance	3,639.16	
Communications	1,211.12	
Janitorial Services	4,630.41	
Insurance	1,824.27	
Maintenance--Equipment	798.59	
Maintenance--Structures, Improvements, Grounds	6,765.30	
Office Supplies	10,515.95	
Postage	112.91	
Rents and Leases--Equipment	78,284.84	
Garage Expense	80.37	
Mileage and Travel	165.99	
Cartage	131.83	
Depreciation (Current Year)	2,123.94	
Administrative Services	1,804.31	
Utilities	1,458.63	
Small Tools	364.66	
Total		303,643.29
NET INCOME or (Loss)		$ 29,514.88

DATA PROCESSING
ANALYSIS OF CASH BALANCE
SCHEDULE B-2 — FISCAL YEAR ENDED JUNE 30, 1973

CASH IN TREASURY--Balance July 1, 1972		
Operating Capital--Balance July 1, 1972		$ 39,980.03
Add:		
Charges to Departments for Operations	$309,317.97	
Other Income	21,716.26	331,034.23
		$371,014.26
Less:		
Expenses B-1	$303,643.29	
Adjustments (Depreciation)	(2,123.94)	301,519.35
CASH IN TREASURY--Balance June 30, 1973		$ 69,494.91
EQUIPMENT REPLACEMENT		
Cash in Treasury--July 1, 1972		
Add:		
Adjustment for Prior Year Purchase	$ 5,662.84	
Charges for Replacement	2,123.94	$ 7,786.78
Less:		
Equipment Purchases		793.82
EQUIPMENT REPLACEMENT--Balance June 30, 1973		$ 6,992.96

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

DATA PROCESSING
EQUIPMENT ANALYSIS

SCHEDULE B-3

	Equipment		Depreciation
	Additions	Deletions	Reserve
BALANCE--July 1, 1972	$24,676.61		$11,443.56
Add: Purchases--New	$ 336.16		
Current Year Depreciation			$ 2,123.94
Equipment Purchases--Other Departments	457.66		
Less: Equipment Written Off		$ 172.50	(172.50)
Total	$ 793.82	$ 172.50	$ 1,951.44
BALANCE--June 30, 1973	$25,297.93		$13,395.00

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

MOTOR POOL - SCENIC SHOP

SCHEDULE C-1

INCOME			
Charges to Departments:			
Operations		$293,640.15	
Equipment Replacement--Current Year Depreciation		96,719.27	
Total			$390,359.42
EXPENSES			
Salaries and Wages		$ 59,828.82	
Retirement		8,790.84	
Employee Group Insurance		1,295.14	
Clothing and Personal Supplies		14.31	
Communications		441.53	
Household Expenses		332.78	
Insurance		1,174.27	
Maintenance--Equipment		837.40	
Maintenance--Structures and Grounds		3,322.45	
Office Supplies		375.88	
Reference Books		51.00	
Administrative Services		7,172.48	
Professional and Specialized Services		918.03	
Data Processing		1,358.57	
Equipment Rents and Leases		11.59	
Small Tools and Instruments		686.16	
Materials--Inventory July 1, 1972	$ 11,633.42		
Add: Purchases 1972-73	184,900.48		
	$196,533.90		
Less: Inventory June 30, 1973	13,220.80	183,313.10	
Transportation and Travel		716.80	
Utilities		2,099.50	
Depreciation--Building and Improvements		1,350.33	
Depreciation--Equipment		96,719.27	
Loss on Sale of Fixed Assets		19,644.64	
Total			390,454.89
NET INCOME (LOSS)			$ (95.47)

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

MOTOR POOL--SCENIC SHOP
ANALYSIS OF CASH BALANCES

SCHEDULE C-2

CASH IN TREASURY

OPERATING CAPITAL--Balance July 1, 1972			$ 51,076.05
Add: Charges to Departments for Operations			293,640.15
Prior Year Revenue Adjustment			2,616.04
			$347,332.24
Less: Expenses, Schedule C-1		$390,454.89	
Adjustments: Depreciation		(98,069.60)	
Accounts Payable Prior		602.11	
Current		(1,623.50)	
Inventory		1,587.38	
Book Loss on Auction Sale		(19,644.64)	
Net Cash Expended			$273,306.64
OPERATING CAPITAL--Balance June 30, 1973			$ 74,025.60
EQUIPMENT REPLACEMENT--Balance July 1, 1972			$(63,834.77)
Add: Charges to Departments for Replacement		$ 96,719.27	
Proceeds from Auction Sale of Vehicles		34,634.04	
Contributions from General Fund		208,000.00	339,353.31
Less: Equipment Purchases			179,070.08
EQUIPMENT REPLACEMENT--Balance June 30, 1973			$ 96,448.46

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

SCHEDULE C-3

MOTOR POOL--SCENIC SHOP
EQUIPMENT ANALYSIS

	Equipment		Depreciation
	Additions	Deletions	Reserve
BALANCE--July 1, 1972	$905,820.08		$368,257.64
PURCHASES:			
Shop Equipment	$ 2,999.40		
Trucks and Autos	176,070.68		
Total	$179,070.08		
OTHER ACQUISITIONS:			
Vehicles Contributed by Other Funds	$ 9,527.64		
Vehicles Contributed by Other Funds--Prior Year Adjustment	(100.00)		
Total	$ 9,427.64		
DELETIONS:			
Auction Sale--Vehicles		$179,715.75	$128,532.68
Shop Equipment--Junked		336.00	249.30
Other Disposals--Shop Equipment		1,239.72	660.11
Other Disposals--Vehicles		3,393.95	964.65
Total		$184,685.42	$130,406.74
CURRENT YEAR DEPRECIATION			$ 96,719.27
BALANCE--June 30, 1973	$909,632.38		$334,570.17

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

CENTRAL SERVICES

SCHEDULE D-1

INCOME			
Charges to Departments:			
Store Issues		$267,499.85	
Printing, Inserting and Postage		35,371.74	
Quick Copy Services		24,167.46	
Messenger Services		9,236.09	
Other Income		2,130.02	
Total			$338,405.16
EXPENSES			
Salaries and Wages		$ 50,368.00	
Retirement		7,642.81	
Employee Group Insurance		1,311.48	
Communication		698.48	
Cleaning and Sanitary Supplies		233.89	
Janitorial Services		3,945.48	
Insurance		633.35	
Data Processing Services		712.34	
Maintenance--Equipment		4,035.15	
Engineering Services		22.68	
Maintenance--Structures and Grounds		1,508.37	
Quick Copy System Supplies		7,675.78	
Office Supplies		2,152.73	
Postage		30.94	
Administrative Services		9,582.50	
Rents and Leases--Equipment		3,832.40	
Inventory--July 1, 1972	$ 35,506.15		
Purchases	262,852.06		
	$298,358.21		
Less: Inventory--June 30, 1973	56,552.93	241,805.28	
Small Tools and Instruments		131.17	
Transportation and Travel		1,182.65	
Utilities		2,628.16	
Depreciation		4,390.28	
Loss on Sale of Fixed Assets		200.00	
Total			$344,723.92
NET INCOME (LOSS)			$ (6,318.76)

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

SCHEDULE D-2

CENTRAL SERVICES
ANALYSIS OF CASH BALANCES

CASH IN TREASURY		
OPERATING CAPITAL--Balance July 1, 1972		$ 3,103.96
Add: Charges to Departments for Operations	$331,884.86	
Other Income	2,130.02	334,014.88
		$337,118.84
Less: Expenses, Schedule D-1	$344,723.92	
Adjustments: Depreciation	(4,390.28)	
Inventory	21,046.78	
Accounts Payable	(2,059.45)	
Loss on Sale of Fixed Assets	(200.00)	
Net Cash Expended		359,120.97
OPERATING CAPITAL--Balance June 30, 1973		$(22,002.13)
EQUIPMENT REPLACEMENT		
CASH IN TREASURY--Balance July 1, 1972		$ 11,917.32
Add: Charges to Departments for Replacement	$ 4,390.28	
Capital Contributed by Other Funds	10,000.00	14,390.28
		$ 26,307.60
Less: Transfer of Cash for Depreciation on Prior Sale	$ 5,662.84	
Expenditures for Equipment	11,343.63	17,006.47
EQUIPMENT REPLACEMENT--Balance June 30, 1973		$ 9,301.13

SCHEDULE D-3

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment		Depreciation
	Additions	Deletions	Reserve
BALANCE--July 1, 1972	$ 48,740.93		$ 28,320.38
Add: Purchases	$ 11,343.63		
Current Year Depreciation			$ 4,390.28
Less: Transfers and Adjustments		$ 1,046.92	(1,066.89)
Disposals		219.97	
Total	$ 11,343.63	$ 1,266.89	$ 3,323.39
BALANCE--June 30, 1973	$ 58,817.67		$ 31,643.77

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

SCHEDULE E-1 — ROAD DEPARTMENT--MORGAN SHOP

INCOME			
Charges to Departments:			
Operations	$240,760.53		
Equipment Replacement	71,320.99	$312,081.52	
Other Income		7,773.22	
Gain on Sale of Fixed Assets		$ 1,574.95	
Total			$321,429.69
EXPENSES			
Salaries and Wages		$ 84,321.72	
Retirement		10,936.52	
Employee Group Insurance		1,748.64	
Diesel Fuel Use Tax		1,589.14	
Communications		94.50	
Household Expense		1,304.90	
Insurance		1,703.37	
Maintenance--Equipment		624.04	
Maintenance--Structures and Grounds		778.27	
Miscellaneous Expense		42.99	
Office Expense		148.66	
Administrative Services		3,500.92	
Rents and Leases--Equipment		348.00	
Small Tools and Instruments		1,215.53	
Transportation and Travel		705.26	
Depreciation		71,320.99	
Materials--Inventory July 1, 1972	$ 30,432.38		
Add: Purchases 1972-73	142,820.90		
	$173,253.28		
Less: Inventory June 30, 1973	37,087.02	136,166.26	
Utilities		4,995.41	
Total			321,545.12
NET INCOME (LOSS)			$ (115.43)

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

ROAD EQUIPMENT--MORGAN SHOP
ANALYSIS OF CASH BALANCES

SCHEDULE E-2

CASH IN TREASURY

OPERATING CAPITAL--Balance July 1, 1972		$ (9,022.60)
Add: Charges to Departments for Operations	$240,760.53	
Other Income	7,773.22	248,533.75
		$239,511.15
Less: Expenses, Schedule E-1	$321,545.12	
Adjustments: Inventory	6,654.64	
Depreciation	(71,320.99)	
Accounts Payable--Prior	2,191.38	
Accounts Payable--Current	(103.30)	
Net Cash Expended		258,966.85
OPERATING CAPITAL--Balance June 30, 1973		$(19,455.70)
EQUIPMENT REPLACEMENT--Balance July 1, 1972		$119,576.78
Add: Charges to Departments--Current Year Depreciation		71,320.99
Sales of Equipment--Book Value		11,190.68
		$202,088.45
Less: Equipment Acquisition		58,430.00
EQUIPMENT REPLACEMENT--Balance June 30, 1973		$143,658.45

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1973

SCHEDULE E-3

ROAD EQUIPMENT--MORGAN SHOP
EQUIPMENT ANALYSIS

	EQUIPMENT Additions	EQUIPMENT Deletions	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposal
BALANCE--July 1, 1972	$1,469,634.13		$981,133.22		
Additions:					
Purchases--New					
Shop Equipment	$ 3,060.24				
Rental Equipment	55,266.46				
Purchases from Other Departments					
Shop Equipment	103.30				
Total	$ 58,430.00				
Deletions:					
Shop Equipment		$ 403.70	$ (403.70)		
Rental Equipment		33,117.52	(29,490.64)		
Rental Equipment Sold		72,757.59	(66,768.74)	$12,640.00	$6,651.15
Total		$106,278.81			
Current Year Depreciation			$ 71,320.99		
BALANCE--June 30, 1973	$1,421,785.32		$955,791.13		

ENTERPRISE FUND
GEER ROAD SANITARY LANDFILL
BALANCE SHEET
JUNE 30, 1973

ASSETS			
CURRENT ASSETS:			
Cash (Schedule B)		$ 85,468.08	
Imprest Cash		100.00	
Accounts Receivable		30,809.93	
Total Current Assets			$116,378.01
FIXED ASSETS:			
Land (165.394 Acres Total)			
Purchased (135.836 acres)	$225,829.70		
Optioned (29.558 acres)	55,348.80	$281,178.50	
Structures and Improvements		84,078.29	
Office Equipment (Schedule C)		627.33	
Total Fixed Assets			365,884.12
RESERVES:			
Allowance for Amortization and Depreciation			
Land		$(64,240.00)	
Structures and Improvements		(19,200.00)	
Administrative Equipment		(120.00)	
Total Reserves			(83,560.00)
OTHER DEFERRED DEBITS:			
Equipment Lease			122,664.15
TOTAL ASSETS			$521,366.28
LIABILITIES AND EQUITIES			
CURRENT LIABILITIES:			
Customers' Deposits		$ 1,220.11	
Accounts Payable		7,881.47	
Total Current Liabilities			$ 9,101.58
LONG-TERM LIABILITIES:			
Contracts Payable			
Due County--For Land Purchase	$ 76,424.35		
Due County--For Structures and Improvements	42,039.18	$118,463.53	
Due City--For Land Purchase	$ 76,424.35		
Due City--For Structures and Improvements	42,039.11	118,463.46	
For Future Option--Land		55,348.80	
Equipment Contract Payable		99,594.60	
Total Long-Term Liabilities			391,870.39
RETAINED EARNINGS:			
June 30, 1973--Balance Forward		$ 49,979.49	
Revenues-Schedule A		330,438.01	
Expenses-Schedule A		(260,023.19)	
Total Retained Earnings			120,394.31
TOTAL LIABILITIES AND EQUITIES			$521,366.28

ENTERPRISE FUND
GEER ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1973

SCHEDULE A

OPERATING REVENUES	$330,438.01
OPERATING EXPENSES BEFORE DEPRECIATION AND AMORTIZATION:	
Salaries and Wages--Regular	$ 51,176.99
Salaries and Wages--Extra	5,683.10
Retirement	4,884.55
O.A.S.D.I.	2,637.31
Group Insurance	1,092.90
Fuel and Oil	6,301.68
Insurance	1,022.25
Office Expense	118.80
Operating Supplies	2,274.05
Administrative Services	1,874.42
Professional Services:	
Data Processing	2,047.86
P/W--Engineering	1,271.54
P/W--Road	16,015.17
Membership	35.00
Printing and Publication	2,421.32
Rents and Leases--Equipment:	
Morgan Shop	22,060.00
Other	87,588.03
Repairs and Maintenance	17,251.96
Travel and Meetings	407.95
Utilities	899.07
Miscellaneous	391.96
Taxes	1,187.28
TOTAL OPERATING EXPENSES (Before Depreciation and Amortization)	$228,643.19
OPERATING PROFIT (Before Depreciation and Amortization)	$101,794.82
DEPRECIATION AND AMORTIZATION	31,380.00
NET OPERATING PROFIT (OR LOSS)	$ 70,414.82

AUDITOR'S EXHIBIT IV
SCHEDULES B AND C

ENTERPRISE FUND
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

SCHEDULE B

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In	Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
Geer Road Sanitary Landfill	$72,801.89	$316,201.12	$17,784.48	$197,080.05	$124,239.36	$85,468.08	$9,466.12	$94,934.20

GEER ROAD SANITARY LANDFILL
EQUIPMENT ANALYSIS

SCHEDULE C

	Additions	Deletions
Balance, July 1, 1972	$627.33	
Purchases		
Balance June 30, 1973	$627.33	

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS	
Cash in Treasury	$687,956.09
Bonds Authorized--Unissued	None
Total	$687,956.09
LIABILITIES AND EQUITIES	
Fund Balance--Available	$642,204.09
Fund Balance--Unavailable	45,752.00
Total	$687,956.09

RECONCILIATION OF CASH BALANCE
SCHEDULE A

Cash Balance July 1, 1972	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1973	Outstanding Warrants	Treasurer's Cash Balance June 30, 1973
$688,752.06		$795.97	$687,956.09		$687,956.09

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH THE FISCAL YEAR ENDED JUNE 30, 1973

SCHEDULE B

Amount Appropriated		$4,700,000.00
Less: Unsold Bonds		
Available for Expenditures		$4,700,000.00
Less: Expenditures for Prior Periods	$4,011,247.94	
Expenditures for Fiscal Period Ending June 30, 1973	795.97	
Total		4,012,043.91
Unencumbered Bond Appropriations		$ 687,956.09

STATEMENT OF BONDED INDEBTEDNESS

SCHEDULE C

	Amount of Issue	Redeemed to June 30, 1973	Outstanding June 30, 1973	Redemptions 1972-73	Year of Issue	Year of Maturity	Bonds Payable
Bridge and Courthouse	$2,500,000	$1,735,000	$ 765,000	$ 85,000	1957	1982	June 15
Bridge	1,000,000	730,000	270,000	30,000	1958	1982	June 15
Bridge	1,000,000	695,000	305,000	45,000	1961	1982	June 15
Bridge	1,000,000	600,000	400,000	50,000	1963	1982	June 15
Bridge	700,000	100,000	600,000	50,000	1971	1982	June 15
Total	$6,200,000	$3,860,000	$2,340,000	$260,000			

SUSPENSE AND CLEARING ACCOUNTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
THROUGH FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
SUSPENSE ACCOUNTS			
Unapportioned:			
Tax Collections	$1,211,685.98	$58,150,823.95	$ 5,195,100.00
Interest on Bank Accounts	236,787.58	1,109,544.43	
Interest on Securities	89,732.83	504,491.71	
Trailer Registration Fees		272,628.11	
"In Lieu" Tax		31,730.01	
Highway Property Rentals		7,562.39	
Business Inventory Tax Relief		2,321,664.74	
Homeowners' Property Tax Relief		2,553,953.23	
Total	$1,538,206.39	$64,952,398.57	$ 5,195,100.00
CLEARING ACCOUNTS			
County Payroll	$	$ 37.14	$19,671,948.56
Jury Fees			114,087.30
Welfare and Security			26,097,929.94
Total	$	$ 37.14	$45,883,965.80
TOTAL	$1,538,206.39	$64,952,435.71	$51,079,065.80

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 214,013.23	$63,594,119.43	$ 749,477.27	$	$ 749,477.27
	896,806.53	449,525.48		449,525.48
	437,378.73	156,845.81		156,845.81
	272,628.11			
	31,730.01			
	7,562.39			
	2,321,664.74			
	2,553,953.23			
$ 214,013.23	$70,115,843.17	$ 1,355,848.56	$	$ 1,355,848.56
$19,671,213.65	$ 1,089.95	$ (317.90)	$ 1,635,367.69	$ 1,635,049.79
113,868.20	219.10		15,707.48	15,707.48
25,902,054.58	195,875.36		285,311.04	285,311.04
$45,687,136.43	$ 197,184.41	$ (317.90)	$ 1,936,386.21	$ 1,936,068.31
$45,901,149.66	$70,313,027.58	$ 1,355,530.66	$ 1,936,386.21	$ 3,291,916.87

TRUST & AGENCY FUNDS

T R U S T F U N D S

ABSENT HEIRS: Funds willed to heirs who cannot be located. After one year, monies are forwarded to the State of California.

COUNTY CLERK SPECIAL: Trust deposits that may be released by order of the County Clerk.

COUNTY CLERK--SUPERIOR COURT: Trust deposits in connection with Superior Court action and disbursed by order of a Superior Court Judge.

EMPLOYEES' DEPOSITS: Employees' deposits accumulated for future disbursement.

EMPLOYER'S RETIREMENT: Amounts contributed by employer and employee to the County Retirement System.

FARM AND HOME ADVISOR'S RESEARCH: Cash grants received to support and facilitate problem-solving research.

FILING FEES: Filing fees collected by County departments and accumulated for monthly disbursements to court rendering judgment.

HOSPITAL PATIENTS' REVOLVING: Depository for the funds of the patients in Scenic General Hospital.

INCORPORATED CITIES: Taxes and Court Fines collected for incorporated cities. Remitted monthly.

JUSTICE COURT SPECIAL: Bail deposits collected by Justice Courts and held for disposition.

LAW LIBRARY: Monies received from filing fees in court actions for support of County Law Library.

MUNICIPAL COURT SPECIAL: Bail deposits collected by Modesto Municipal Court and held for disposition.

PUBLIC ADMINISTRATOR: Estate funds handled by Public Administrator in certain cases where an executor has not been named.

PUBLIC WORKS--BUILDING DEPOSIT: To insure compliance to building codes, as well as health and safety standards, County ordinances require deposits from persons or firms relocating buildings or constructing temporary work site structures. Refunds are authorized by the Chief Building Inspector.

REFUNDABLE ERRONEOUS TAXES: Taxes determined to have been paid in error by reason of erroneous assessed values. Accumulated prior to refund.

SALES TAX: Accumulation of the sales and use tax liability of the County. Remitted to the State quarterly.

STATE INHERITANCE TAX: Accumulation of inheritance taxes. Remitted to the State.

STATE TAX REDEMPTION FEES: Accumulation of fees collected for the State in connection with the redemption of property for back taxes. Remitted to the State twice yearly.

STATE TRUST CLEARING: Fines, forfeitures, and penalties collected by the Courts and remitted to the State monthly.

TAX COLLECTOR--VARIOUS: Monies collected by the Tax Collector and held for future disposition.

"WELFARE" TRUST FUNDS: Funds advanced by the Federal and State Governments for the operation of Welfare programs and held in trust until actual expenditures are determined.

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
Absent Heirs	$ 1,274.33	$ 14,090.38	$
Big Brothers of Greater Modesto		3,000.00	
Children's Foster Care	139.68	493.55	
County Clerk--Superior Court	202,309.76	140,523.60	
County Clerk--Special	763.00	15,378.00	
Council on Criminal Justice	(2,445.05)	68,795.74	
Employees' Deposits	13.34	334.77	
Employees' Retirement	259,468.96	2,361,141.24	1,784,616.64
Employees' Social Security	505,547.64	884,044.84	899,773.88
Farm and Home Advisor's Research	2,657.99	7,115.00	110.00
Filing Fees	23.00	20.00	
Food Stamp	686.00	958,293.00	
Hospital Patients' Revolving Funds	1,961.90	4,671.93	
Hospital Research	6,366.68		
Incorporated Cities		661,485.54	3,341,269.74
Justice Court--Special	9,345.07	129,743.00	
Law Library	78,426.62	26,551.32	3,217.33
Library Memorial	210.27	749.64	
Local Transportation		1,079,384.83	482.20
Medical Care	1,423.17		
Medical Overpayment	173,159.97		
Methadone	424.06	45,342.24	
Miscellaneous	11,419.09	91,787.40	747.58
Municipal Court--Special	41,130.12	317,996.70	
Neighborhood Youth Corp		60,903.00	63.00
Operation Mainstream		33,661.00	
Older Worker Program		32,778.00	
Parks and Recreation	1,400.00	3,025.00	25.00
Public Administrator	9,627.85		38.04
Public Works Building	16,145.00	38,475.00	
Responsible Relatives	1,308.00		
Public Employment Program Title V	(4,836.60)	3,790,503.67	
Public Employment Program Title VI	1,191.25	1,485,806.86	
Refund of Taxes			29,547.07
Repair and Demolition		1,454.67	5,000.00
Road	87,574.69	27,597.76	
Sales Tax	739.05	1,799.08	2,633.67
Socialization and Rehabilitation Team		100.00	
Special Public Health		44,225.25	
State Inheritance Tax	15,500.98	1,356,283.29	
State Tax Redemption Fees	(97.00)		1,223.50
State Trust Clearing		321,554.08	26.60
State License Fee		3,185.00	
State Trust Fingerprints	(226.30)	1,995.00	1,937.30
Strong Motion Instrumentation	546.91	1,750.85	
Tax Collector, Advance Payment	10.06		
Tax Collector, Duplicate Payment	9.78		
Tax Collector, Recording Fee		1,020,45	
Tax Deeded Land Rental	240.00	3,895.86	
Tax Deeded Land Sales		7,723.08	
United Crusade--Howard Center	2,345.01	8,700.00	
Welfare Administration	774,773.03	4,602,845.00	
Welfare and Security	1,272,243.45	20,989,506.94	40,392.32
Fringe Benefit Trust, P.E.P. V			175,264.68
Fringe Benefit Trust, P.E.P. VI			52,689.30
TOTAL TRUST FUNDS	$ 3,472,800.76	$39,629,731.56	$ 6,339,057.85

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 4,915.42	$	$ 10,449.29	$	$ 10,449.29
		3,000.00		3,000.00
194.85	244.66	193.72		193.72
299,033.82		43,799.54	239.78	44,039.32
14,311.00	12.50	1,817.50	500.00	2,317.50
	70,578.70	(4,228.01)		(4,228.01)
348.11				
3,910,624.57		494,602.27	2,366.69	496,968.96
1,669,878.83		619,487.53	555.79	620,043.32
	3,012.66	6,870.33		6,870.33
20.00		23.00		23.00
957,994.25		984.75	53,792.00	54,776.75
4,553.32		2,080.51		2,080.51
		6,366.68		6,366.68
4,002,755.28			30,752.80	30,752.80
123,148.06	10.35	15,929.66	276.00	16,205.66
17,810.70	9,828.84	80,555.73	1,956.18	82,511.91
378.10	47.25	534.56		534.56
1,047,160.24		32,706.79	2,596.53	35,303.32
		1,423.17		1,423.17
		173,159.97		173,159.97
7,251.93	38,514.37			
47,444.39	56,011.47	498.21	666.44	1,164.65
322,550.75	834.92	35,741.15	4,100.45	39,841.60
11,118.27	39,187.22	10,660.51	156.31	10,816.82
6,478.20	20,892.14	6,290.66	100.62	6,391.28
5,403.98	21,875.77	5,498.25	35.97	5,534.22
2,875.00	625.00	950.00	25.00	975.00
4,615.72		5,050.17		5,050.17
17,620.00		37,000.00	550.00	37,550.00
1,287.00	21.00			
927,472.80	2,815,085.76	43,108.51	1,446.00	44,554.51
245,419.38	1,190,222.09	51,356.64		51.356.64
29,607.31		(60.24)	60.24	
2,694.67	2,110.69	1,649.31	1,240.00	2,889.31
29,044.07	2,049.73	84,078.65		84,078.65
4,131.36		1,040.44		1,040.44
		100.00		100.00
	44,225.25			
1,339,132.47	19,349.49	13,302.31		13,302.31
1,167.50		(41.00)		(41.00)
321,201.68		379.00	55.00	434.00
3,185.00				
3,941.60	41.80	(277.40)	292.60	15.20
1,770.00		527.76		527.76
		10.06		10.06
		9.78		9.78
1,020.45			24.00	24.00
	4,035.86	100.00		100.00
72.23	7,650.85			
	1,599.84	9,445.17		9,445.17
	5,855,348.00	(477,729.97)		(477,729.97)
	20,749,962.01	1,552,180.70		1,552,180.70
992.12	3,055.85	171,216.71		171,216.71
	197.29	52,492.01		52,492.01
$15,390,624.43	$30,956,631.36	$ 3,094,334.38	$ 101,788.40	$ 3,196,122.78

PUBLIC EMPLOYMENT PROGRAM

PUBLIC EMPLOYMENT PROGRAM (FEDERAL) FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In	Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
TITLE V	$(10,698.86)	$547.80	$2,004,969.96	$55,396.54	$1,939,202.18	$220.18	$582.01	$802.19
TITLE VI	(1,113.78)		438.845.63	10,186.58	427,564.97	(19.70)		(19.70)
Total	$(11,812.64)	$547.80	$2,443,815.59	$65,583.12	$2,366,767.15	$200.48	$582.01	$782.49

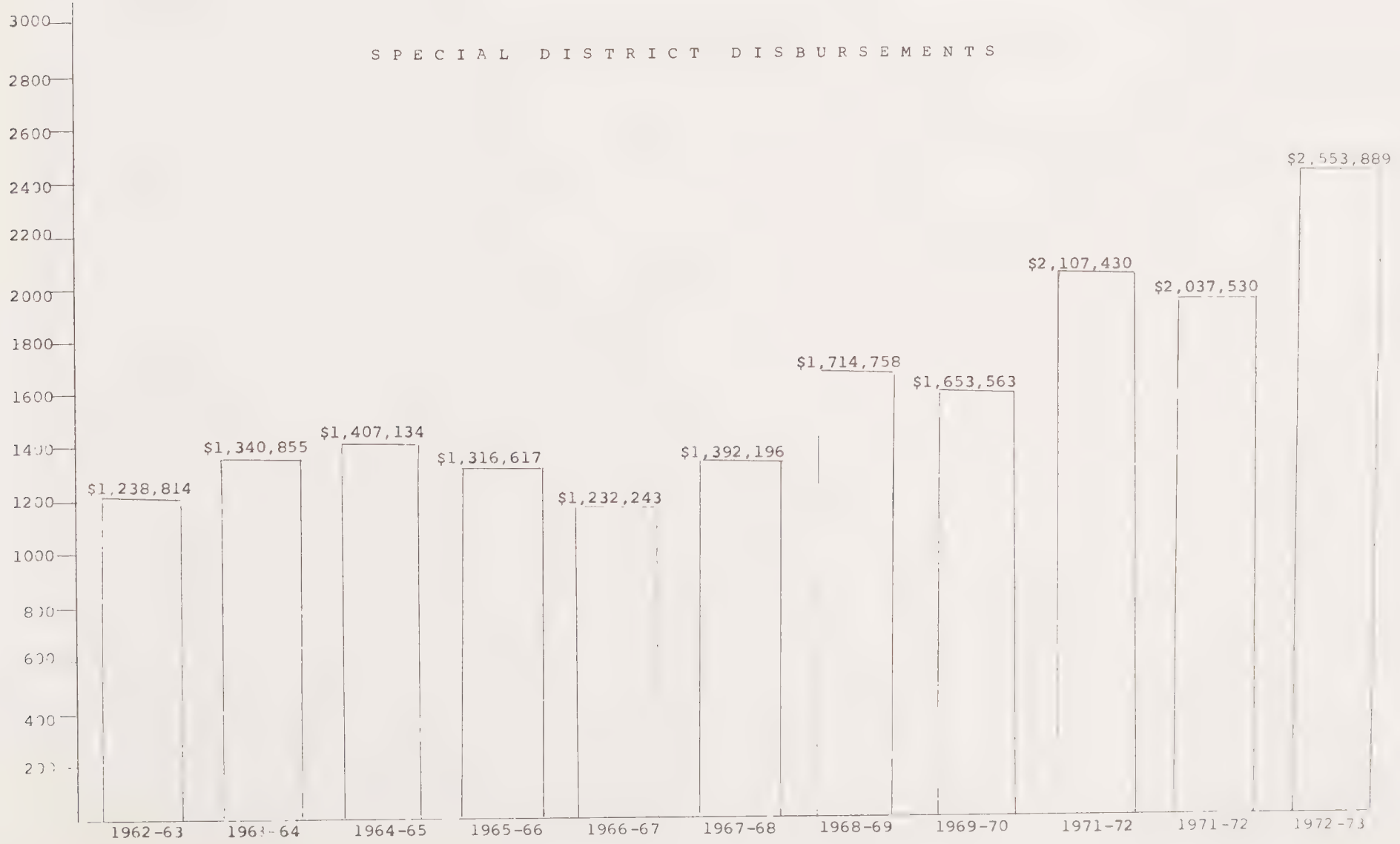
SPECIAL DISTRICT FUNDS

S P E C I A L D I S T R I C T S

The Board of Supervisors is the governing body for Air Pollution Control, County Service Area #1, twenty-one lighting and maintenance districts, and six storm drain districts. All other special districts, including fire, cemetery, hospital, community service, mosquito, and sanitary have their own boards of commissioners or trustees.

The community services district is of recent origin. Its special advantage is that it is not restr cted as to purpose, being empcwered to engage in any or all of the above activities.

Funds of these districts are deposited in the County Treasury. The Auditor records receipts, approves and records expenditures.



SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
AIR POLLUTION CONTROL	$	$ 38,042.00	$ 23,968.79
AREA 11--PLANNING FOR THE AGED		22,674.53	5,069.01
CEMETERY DISTRICTS			
Hills Ferry--Maintenance and Operation	21,672.17	30,818.34	19,069.97
Hills Ferry--Endowment	347.45	27.17	39.77
Knights Ferry	8,899.95	540.00	1,109.23
Patterson--Maintenance and Operation	57,343.49	8,065.68	14,042.32
Patterson--Endowment	12,619.26	1,958.40	
COMMUNITY SERVICE DISTRICTS			
Denair Community Services	34.83		11,346.86
Denair Sewer Bonds	2,396.17		6,862.28
Grayson Community Services	2,874.98		2,515.18
Highway Village Community Services	3,839.26	542.89	7,195.33
Hughson Community Services	6,606.83		7,543.76
Keyes Community Services--			
Water Revenue		28,370.29	
1971 Water Revenue Bond Services	6,527.62		12,689.88
1971 Water Revenue Bond Reserve	3,705.40		2,667.65
Water System, General	48.46	1,027.23	11,027.82
Water System Surplus Revenue	1,100.00	6,270.00	4,712.70
Water System Deposits		238.00	
Sewer General	294.61	804.99	28,503.86
1964 Sewer Revenue		32,055.12	
General Obligation Sewer Bond	1,825.65		4,575.93
Sewer Revenue Bond Redemption	1,000.00		5,406.58
Sewer Revenue Bond Reserve	8,531.05		5,468.95
Sewer Surplus Revenue	18,000.00	4,486.94	11,058.73
Sewer Deposits	4,990.00		
Knights Ferry Community Services			
General	2,538.70	1,817.76	1,599.38
Water Revenue Bond Service			1,350.00
Water Revenue Bond Reserve			135.00
Construction		92,424.85	230.60
Waterford Community Service	36,216.12	16,829.51	9,497.24
Waterford Community Bond and Interest	53,785.86		8,905.68
Westley Community Services	4,115.14		3,399.09
COUNTY SERVICE AREA NO. 1			711.89
FIRE DISTRICTS			
Burbank-Paradise	17,356.10	250.26	22,559.11
Ceres	10,111.26		14,249.73
Denair	18,191.06	124.69	25,287.71
Empire	268,218.86	28,506.56	326,039.05
Hughson	12,222.60	15,099.90	45,074.67
Industrial	37,309.10	2,385.70	57,386.00
Keyes	29,716.62	94.40	15,994.88
McHenry-Dry Creek	18,668.51	751.85	30,511.08
Montpellier	14,096.24	193.00	4,443.43
Mountain View	27,222.67	288.35	10,835.30
Oakdale	36,758.27		39,356.08
Riverbank	53,030.84	10,705.36	79,919.26
Salida	20,826.16	2,441.09	60,635.36
Turlock	12,299.98	585.36	35,242.11
Valley Home	11,323.32	678.19	8,936.60
Waterford-Hickman	16,462.05	1,759.69	23,138.47
Waterford-Hickman P.E.P. Title V	(265.91)	8,186.80	
Westport	42,527.48	161.16	16,558.91

AUDITOR'S EXHIBIT IX

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 6,673.80	$ 54,080.19	$ 1,256.80	$ 1,199.02	$ 2,455.82
7,099.68	7,840.98	12,802.88	1,110.02	13,912.90
47,565.68		23,994.80	7,882.20	31,877.00
	39.77	374.62		374.62
770.96		9,778.22		9,778.22
18,715.53		60,735.96	1,213.14	61,949.10
		14,577.66		14,577.66
11,381.69			36.76	36.76
7,087.50		2,170.95		2,170.95
964.98		4,425.18		4,425.18
7,702.89		3,874.59		3,874.59
6,240.26		7,910.33	55.00	7,965.33
	28,370.29			
12,827.50		6,390.00		6,390.00
		6,373.05		6,373.05
11,201.39		902.12	852.93	1,755.05
	2,500.00	9,582.70		9,582.70
238.00				
28,047.04		1,556.42	2,098.29	3,654.71
	32,055.12			
4,537.49		1,864.09		1,864.09
5,407.49		999.09		999.09
		14,000.00		14,000.00
	12,045.67	21,500.00		21,500.00
		4,990.00		4,990.00
2,814.15	1,485.00	1,656.69		1,656.69
		1,350.00		1,350.00
		135.00		135.00
90,695.53		1,959.92		1,959.92
41,349.44		21,193.43	2,552.22	23,745.65
10,812.50		51,879.04		51,879.04
340.00		7,174.23		7,174.23
		711.89		711.89
14,819.39		25,346.08	1,148.96	26,495.04
8,946.14		15,414.85		15,414.85
20,741.60		22,861.86	1,204.76	24,066.62
283,540.36		339,224.11	12,654.46	351,878.57
48,528.08		23,869.09	278.59	24,147.68
59,993.89		37,086.91	9,096.29	46,183.20
38,753.56		7,052.34	138.73	7,191.07
29,953.79		19,977.65	2,320.84	22,298.49
3,061.28	136.41	15,534.98	363.79	15,898.77
12,813.70		25,532.62	1,376.81	26,909.43
38,484.97		37,629.38	9.87	37,639.25
91,700.73		51,954.73	4,309.14	56,263.87
52,518.59		31,384.02	135.15	31,519.17
34,597.18		13,530.27		13,530.27
7,874.21		13,063.90	250.00	13,313.90
25,064.39	7,210.03	9,085.79	3,021.57	12,107.36
	7,556.69	364.20		364.20
6,317.62		52,929.93		52,929.93

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
FIRE DISTRICTS, Continued			
West Stanislaus	$ 43,623.60	$ 377.37	$ 41,162.26
Woodland Avenue	24,122.71	271.23	53,330.09
HOSPITAL DISTRICTS			
Oak Valley	824.41		79,025.22
Oak Valley Bond			173,852.29
Patterson	266.60		66,999.63
Patterson Hospital Bond	19,338.45		23,349.37
West Side	65.19	32,156.52	14,037.09
LIGHTING DISTRICTS			
Airport Neighborhood	2,924.04	84.00	3,458.68
Crows Landing	667.25		1,031.91
Denair	776.40		1,352.89
Empire	1,511.64		2,944.77
Fairview Tract	938.18		1,590.50
Hartman Highlands	147.07		203.69
Hillcrest		102.71	
Hughson	844.43		26.66
Kingsbury Park	366.73		513.53
Mancini Park		140.00	110.00
Monterey Park	199.16		349.22
Olympic Tract	952.43		1,806.21
Palomino Estates		302.52	
Richland Tract	502.06		916.93
Salida	2,388.68		2,593.42
Sherwood Forest No. 1	441.55	4,089.40	4,662.13
Sherwood Forest No. 2	310.22		475.22
Springcreek		111.23	
Sunset Oaks	131.98		345.18
Sylvan Village No. 1	528.74		17.97
Tempo Park		200.00	492.23
MOSQUITO ABATEMENT DISTRICTS			
East Side	190,481.32	5,490.74	320,932.87
Turlock	123,717.09	18,129.23	263,616.05
RECLAMATION DISTRICTS			
No. 2063	6,741.62	553.34	8,201.39
No. 2091	7,032.04		1,582.00
SANITATION DISTRICTS			
Empire	9,640.73	20,521.28	10,582.27
Empire Bond Clearing	478.85	642.82	
Hughson	28,393.78	17,747.13	11,232.54
Salida	4,706.28	12,136.20	17,791.88
Salida Bond and Interest	22,850.06		9,351.47
Salida Construction	32.84	3,158.40	7,611.21
RESOURCE CONSERVATION DISTRICTS			
Ballico			665.12
Lower San Joaquin Levee			370.14
Orestimba	2,833.31		1,936.98
Patterson	4,448.53	42.83	162.92
Salida	639.24		13.76
S. T. and J.	922.76		29.40
[illegible] DRAINAGE MAINTENANCE DISTRICTS			
Newman	2,212.11		4,410.95
Patterson Colony	2,702.86		5,583.21
Stanislaus County No. 1	2,513.29		431.83

AUDITOR'S EXHIBIT IX, CONTINUED

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 43,325.78	$	$ 41,837.45	$ 5,801.07	$ 47,638.52
38,018.17		39,705.86	1,661.04	41,366.90
79,827.92		21.71	396.52	418.23
173,798.01		54.28		54.28
67,266.23				
24,125.00		18,562.82		18,562.82
45,840.58		418.22		418.22
3,993.00		2,473.72	340.00	2,813.72
980.12		719.04	82.95	801.99
1,333.18		796.11		796.11
2,965.20		1,491.21	247.10	1,738.31
1,560.28		968.40	143.64	1,112.04
221.42	32.50	96.84	7.00	103.84
102.71				
871.09			871.09	871.09
440.24	32.50	407.52	32.50	440.02
157.34		92.66	15.82	108.48
410.60		137.78	37.80	175.58
1,724.52		1,034.12	158.76	1,192.88
108.12		194.40		194.40
1,021.43		397.56	86.94	484.50
2,951.00		2,031.10	227.00	2,258.10
8,068.76	20.46	1,103.86	7,715.00	8,818.86
434.54		350.90		350.90
111.23				
280.07		197.09	23.70	220.79
214.65	8.10	323.96	14.00	337.96
363.00		329.23	48.59	377.82
331,124.30		185,780.63	18,781.68	204,562.31
255,790.02		149,672.35	17,195.50	166,867.85
12,079.55		3,416.80		3,416.80
3,824.77		4,789.27		4,789.27
34,124.80		6,619.48	15,160.00	21,779.48
969.92		151.75		151.75
24,292.04		33,081.41	60.00	33,141.41
16,099.51	7,600.00	10,934.85	382.44	11,317.29
10,328.75		21,872.78	366.25	22,239.03
9,885.81		916.64		916.64
665.12				
370.14				
1,445.18	2.70	3,322.41	15.38	3,337.79
1,502.39		3,151.89	36.58	3,188.4
255.00		398.00		398.00
		952.16		952.16
1,000.00	87.63	5,535.43		5,535.43
5,000.00		3,286.07		3,286.07
1,666.40		1,278.72		1,278.72

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
STORM, WATER & DRAINAGE MAINT. DISTS.(CONT'D.)			
Stanislaus County No. 2	$ 582.40		$ 16.05
Stanislaus County No. 3	223.01		
Stanislaus County No. 6	1,157.99		1,240.54
Stanislaus County No. 8	1,539.42		739.30
Stanislaus County No. 9	428.74		38.31
Sherwood Forest	2,173.33		997.30
STANISLAUS AREA ASSOCIATION OF GOVERNMENTS	11,433.94	46,001.89	16,665.03
GRAND TOTAL	$ 1,435,145.27	$ 521,464.90	$ 2,185,720.84

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$	$	$ 598.45	$	$ 598.45
		223.01		223.01
2,327.50		71.03		71.03
678.88		1,599.84		1,599.84
		467.05		467.05
262.98		2,907.65		2,907.65
15,991.93	62,402.41	(4,293.48)	2,170.06	(2,123.42)
$ 2,330,382.16	$ 223,506.45	$ 1,588,442.40	$ 125,386.95	$ 1,713,829.35

SCHEDULE A

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1973

	Amount of Issue	Redeemed to June 30, 1973	Outstanding June 30, 1973	Redemptions 1972-73	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	$ 120,000.00	$ 14,000.00	$ 106,000.00	$ 3,000.00	1965	1995	Feb. 1	3.75
Revenue--Sewer	125,000.00	62,000.00	63,000.00	3,000.00	1965	1989	Feb. 1	3.75
Revenue--Water	150,000.00	6,000.00	144,000.00	3,000.00	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000.00	16,000.00	69,000.00	2,000.00	1964	1994	Jan. 1	3.62
Revenue--Sewer	107,000.00	14,000.00	93,000.00	2,000.00	1964	1994	Jan. 1	3.62
Revenue--Water	250,000.00	2,000.00	248,000.00	1,000.00	1971	2011	Jan. 1	4.75
Patterson Hospital	350,000.00	30,000.00	320,000.00	10,000.00	1967	1987	July 1	4.31
Salida Sanitary	210,000.00	100,000.00	110,000.00	5,000.00	1952	1992	June 15	4.86
Waterford Community Services	137,000.00	38,000.00	99,000.00	6,000.00				
Oak Valley Hospital	1,500,000.00	75,000.00	1,425,000.00	75,000.00	1972	1982	Apr. 15	4.18
Knights Ferry Community Services	46,000.00		46,000.00		1972	2012	Jan. 1	5.00
Total	$3,080,000.00	$ 357,000.00	$2,723,000.00	$ 110,000.00				

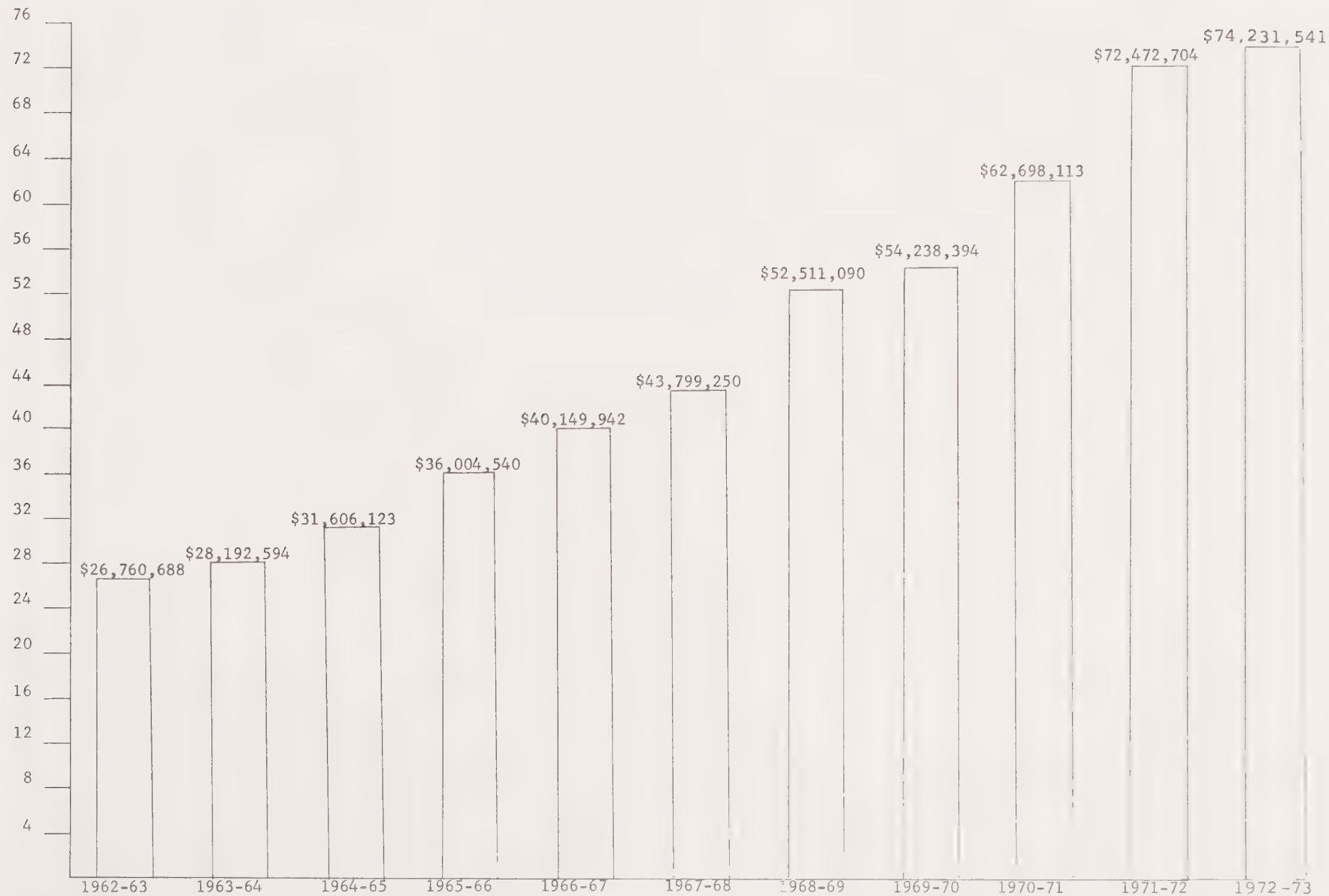
SCHEDULE B

SPECIAL DISTRICTS
LOANS PAYABLE--STANISLAUS COUNTY
JUNE 30, 1973

	Balance July 1, 1972	Additions 1972-1973	Reductions 1972-1973	Balance June 30, 1973
MISCELLANEOUS SPECIAL DISTRICTS				
Woodland Fire	$ 30,000.00	$	$ 6,500.00	$ 23,500.00
Stanislaus County Housing Authority	11,200.00		2,800.00	8,400.00
Sherwood Forest Lighting #1		2,000.00		2,000.00
Mancini Park Homes		110.00		110.00
Total	$ 41,200.00	$ 2,110.00	$ 9,300.00	$ 34,010.00

SCHOOL FUNDS

About 61 cents of each tax dollar collected in Stanislaus County has been spent for education.



S C H O O L C A S H D I S B U R S E M E N T S

(Including Expenditure of State Subventions)

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
ELEMENTARY GENERAL AND BUILDING FUNDS			
Ceres Unified	$ 592,114.04	$ 728,250.11	$ 3,405,636.15
Ceres Unified--Building	127,166.78		
Ceres Unified--State Building	144,612.26	74,529.84	11,052.70
Ceres--Public Employment Title V	1,325.38	659.95	51,680.57
Ceres--Public Employment Title VI	1,762.74		57,784.91
Chatom	125,845.78	30,287.87	604,437.38
Chatom--Public Employment Program Title V	317.89		13,499.67
Chatom--Public Employment Program Title VI	142.37		6,213.04
Denair Unified	39,126.36	32,922.63	607,099.21
Denair Unified--Building	141,428.34	290,588.00	347.19
Denair--Public Employment Program Title V	276.09		16,132.54
Denair--Public Employment Program Title VI	218.76		7,791.95
Empire Union	117,717.25	66,926.64	870,349.05
Empire Union--Building	8,479.23	1,000,000.00	9.60
Empire--Public Employment Program Title V	26.58		8,830.86
Gratton	21,244.90	186.20	65,658.18
Gratton--Public Employment Program Title V	50.31		8,635.18
Hart Ransom Union	58,581.98	9,173.90	295,251.04
Hart Ransom--State Building	12,220.01		447.48
Hart Ransom--Public Employment Program Title V	138.16		6,424.18
Hickman	37,715.27	4,171.14	186,908.93
Hickman--Building		30,000.00	
Hickman--State Building	11,674.15	62,055.50	30,871.30
Hickman--Public Employment Program Title V	92.53		5,325.12
Hickman--Public Employment Program Title VI	72.10		334.92
Hughson Union	301,570.89	82,587.50	657,040.11
Hughson--Public Employment Program Title V	194.45		14,805.92
Hughson--Public Employment Program Title VI	285.00		5,835.71
Keyes Union	16,910.14	65,559.10	329,516.61
Keyes--Public Employment Program Title V	127.24		7,711.16
Keyes--Public Employment Program Title VI	974.80	97.18	20,217.57
Knights Ferry Union	40,665.32	1,031.00	42,778.41
Knights Ferry Union--Building	103,223.93		
La Grange	35,154.37	426.10	18,152.91
Modesto Elementary	1,491,267.85	1,966,764.02	10,431,140.52
Modesto Elementary--Building	2,531,055.65	31,203.01	11,718.50
Modesto Elementary--Children's Center	(3,930.96)	65,369.57	1,012.76
Modesto Elementary--Special Reserve	128,793.93	22,177.59	6,343.36
Modesto Elementary--State Building		33,000.00	182.64
Modesto Elementary--Stores Revolving	7,933.59	408,056.66	3,666.50
Modesto--Public Employment Program Title V	5,796.27	741.69	332,471.83
Modesto--Public Employment Program Title VI	5,985.53	1,395.01	265,096.07
Newman-Gustine Unified Trust	171.06		15,939.65
Newman-Crows Landing Unified		349,570.52	1,064,143.55
Newman-Crows Landing--Special Reserve			45,205.46

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 785,393.16	$ 3,554,126.06	$ 386,481.08	$ 44,337.61	$ 430,818.69
82,783.18	1,499.04	42,884.56		42,884.56
214,619.56	211.92	15,363.32		15,363.32
2,775.64	49,576.06	1,314.20	120.68	1,434.88
3,017.00	54,400.29	2,130.36	181.02	2,311.38
149,381.62	468,929.27	142,260.14	953.64	143,213.78
441.44	12,948.16	427.96	24.15	452.11
318.32	5,722.10	314.99	24.15	339.14
115,350.90	502,111.85	61,685.45	5,064.85	66,750.30
98,135.17	1,252.87	332,975.49		332,975.49
791.38	15,070.87	546.38	30.06	576.44
380.66	7,342.55	287.50		287.50
134,128.22	770,000.46	150,864.26	1,540.47	152,404.73
170,813.91	14,348.53	823,326.39		823,326.39
353.86	8,428.47	75.11	23.08	98.19
9,619.28	38,692.18	38,777.82	503.37	39,281.19
827.37	7,783.27	74.85	72.73	147.58
42,329.84	281,704.14	38,972.94	938.88	39,911.82
1,692.26	2,572.72	8,402.51		8,402.51
369.80	5,980.91	211.63	32.03	243.66
32,999.75	142,985.29	52,810.30	1,604.65	54,414.95
	30,000.00			
56,799.95	5,337.36	42,463.64		42,463.64
283.78	4,964.55	169.32	24.51	193.83
	403.52	3.50		3.50
147,416.16	587,383.61	306,398.73	11,294.65	317,693.38
339.30	14,559.59	101.48		101.48
150.80	5,941.61	28.30		28.30
79,480.64	359,503.84	(26,998.63)	5,143.24	(21,855.39)
165.12	7,401.15	272.13	65.77	337.90
429.58	20,599.40	260.57	181.13	441.70
7,488.09	24,995.07	51,991.57	203.78	52,195.35
6,320.00	1,359.97	95,543.96		95,543.96
1,670.23	16,648.19	35,414.96		35,414.96
	12,466,549.62	1,422,622.77		1,422,622.77
	584,216.13	1,989,761.03		1,989,761.03
	62,451.37			
	103,641.37	53,673.51		53,673.51
		33,182.64		33,182.64
	419,656.75			
	330,060.53	8,949.26		8,949.26
	268,006.32	4,470.29		4,470.29
16,110.71			5,693.76	5,693.76
223,911.96	896,602.61	293,199.50	1,594.81	294,794.31
6,661.93		38,543.53		38,543.53

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
ELEMENTARY GENERAL AND BUILDING FUNDS, Continued			
Newman-Crows Landing--Building	$	$ 2,354.94	$
Newman-Crows Landing--P.E.P. Title V	842.74		12,788.01
Newman-Crows Landing--P.E.P. Title VI	657.91		7,048.74
Oakdale Union	177,698.49	131,183.25	1,414,321.59
Oakdale--Public Employment Program Title V	830.13		25,730.07
Paradise	36,025.80	14,317.67	102,532.70
Paradise--State Building	10,184.49	3,569.79	397.76
Paradise--Public Employment Program Title V	52.40		8,357.02
Paradise--Public Employment Program Title VI			4,810.48
Patterson Unified	487,439.36	461,678.34	1,916,541.31
Patterson Unified--Building	1,382,786.66		
Patterson Unified--State Building			61,662.00
Patterson Unified--Property Use	2,143.84	4.56	446.97
Patterson--Public Employment Program Title V	546.53		31,837.07
Patterson--P.E.P. Title VI	1,384.26		48,974.25
Riverbank	73,818.19	79,479.74	929,058.81
Riverbank--P.E.P. Title V	460.85	189.00	23,762.45
Riverbank--P.E.P. Title VI	757.14	22.10	23,828.66
Roberts Ferry	50,020.50	734.00	46,916.55
Roberts Ferry--Building	2,003.36		
Roberts Ferry--Public Employment Title V	77.22		(12.49)
Salida Union	171,058.67	40,924.78	298,850.83
Salida--P.E.P. Title V	169.88		4,887.03
Shiloh	50,047.37	8,211.25	110,143.46
Shiloh--Building		25,000.00	
Stanislaus Union	299,184.37	64,774.89	1,292,588.87
Stanislaus Union--State Building	291.56	9,800.00	192.14
Stanislaus Union--Building		15.14	
Stanislaus--P.E.P. Title V	125.90		21,833.11
Sylvan Union	740,094.83	167,845.17	2,497,787.56
Sylvan Union--State Building	168,298.96	368,279.50	4,579.69
Sylvan--P.E.P. Title V	1,633.89		16,265.29
Turlock Joint Union	402,224.53	312,851.75	2,255,776.20
Turlock Joint Union--State Building	221.50	1,500.00	116.05
Turlock Joint Union--Building	62,297.01	165.00	
Turlock--P.E.P. Title V	277.61		18,628.05
Turlock--Children's Center		37,901.38	5,614.35
Valley Home	50,340.76	10,633.07	140,162.93
Waterford	35,097.70	25,961.31	455,186.85
Waterford--Building	5,637.18		
Waterford--State Building	6,335.22		139.73
Waterford--P.E.P. Title V	(239.54)		2,415.34
Waterford--P.E.P. Title VI	938.12		18,582.88
Total	$10,330,293.71	$ 7,125,127.36	$31,336,452.70

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$	$	$ 2,354.94	$	$ 2,354.94
684.55	12,307.91	638.29		638.29
729.27	6,587.51	389.87		389.87
230,691.73	1,319,386.69	173,124.91	10,974.09	184,099.00
1,376.32	24,346.77	837.11	119.24	956.35
28,748.64	70,987.68	53,139.85	1,676.94	54,816.79
3,569.79		10,582.25		10,582.25
178.85	8,138.19	92.38	24.15	116.53
178.85	4,826.82	(195.19)	24.15	(171.04)
597,201.11	1,858,565.86	409,892.04	7,778.08	417,670.12
1,255,187.01	11,015.40	116,584.25	80.00	116,664.25
		61,662.00		61,662.00
	1,393.00	1,202.37		1,202.37
1,157.40	30,359.30	866.90	96.60	963.50
1,824.50	47,371.27	1,162.74	144.90	1,307.64
137,996.25	827,481.27	116,879.22	3,053.87	119,933.09
1,151.76	22,767.81	492.73	63.34	556.07
1,190.28	22,455.79	961.83	63.34	1,025.17
12,739.64	27,854.92	57,076.49	972.66	58,049.15
		2,003.36		2,003.36
	58.41	6.32		6.32
58,257.27	307,869.84	144,707.17	6,838.75	151,545.92
238.43	4,790.25	28.23		28.23
22,578.40	71,054.80	74,768.88	533.33	75,302.21
		25,000.00		25,000.00
201,626.28	1,109,833.89	345,087.96	14,729.36	359,817.32
151.87		10,131.83		10,131.83
	15.14			
576.75	20,453.67	928.59	23.07	951.66
434,828.96	2,309,398.13	661,500.47	51,464.19	712,964.66
478,210.39	14,676.45	48,271.31	7.00	48,278.31
924.93	16,693.94	280.31	30.89	311.20
366,349.07	2,035,642.17	568,861.24	14,531.83	583,393.07
1,616.05		221.50		221.50
59,561.88		2,900.13		2,900.13
	18,292.94	612.72		612.72
3,628.73	27,824.08	12,062.92	13.88	12,076.80
29,079.70	96,941.59	75,115.47	2,168.32	77,283.79
74,902.61	389,543.32	51,799.93	3,522.18	55,322.11
	5,637.18			
6,474.95				
75.24	2,087.81	12.75		12.75
1,442.40	17,767.17	311.43	125.70	437.13
$ 6,408,880.43	$32,900,396.54	$ 9,482,596.80	$ 198,712.88	$ 9,681,309.68

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Auditor's Balance July 1, 1972	Cash Receipts	Transfers In
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS			
Hughson Union	$ 181,057.02	$ 78,437.34	$ 714,405.79
Hughson--P.E.P. Title V	432.71		12,998.81
Hughson--P.E.P. Title VI	235.30		1,833.99
Modesto	1,120,881.04	1,580,385.57	9,038,028.35
Modesto--Building	1,482,720.26	108,737.46	17,116.52
Modesto--Special Reserve for School Bus Rep	65,773.17	40,244.26	3,023.97
Oakdale Joint Union	310,416.60	127,820.19	1,859,152.55
Oakdale Joint Union--Building	28,709.83		
Oakdale--P.E.P. Title V	675.56		15,867.65
Oakdale--P.E.P. Title VI	1,664.42		58,920.68
Turlock Joint	451,893.03	279,618.66	2,473,820.77
Turlock--P.E.P. Title V	315.87		14,813.18
Yosemite Junior College	1,384,177.63	4,046,670.97	9,345,628.71
Yosemite Junior College--Property Use Trust	15,772.72	35,107.32	113,789.56
Yosemite--P.E.P. Title V	8,871.30	39.20	104,823.27
Yosemite--P.E.P. Title VI	14,610.54	1,083.38	210,635.69
Modesto Junior College:			
Student Center Revenue	4,008.94	92,350.00	
Repair and Replacement Reserve	18,651.29		
1963 Revenue Bond (Student Center)	9,942.50		4,595.00
1963 Debt Service Reserve	30,000.00		
Modesto Junior College--Classroom Construction	245.89		
Columbia Junior College--State 2 Construction	339.76		
Modesto Junior College--Police Academy	107,981.16	774,654.85	27,848.95
Modesto Junior College--Special Reserve	32,334.64	176,498.28	2,609,157.17
Total	$ 5,271,711.18	$ 7,341,647.48	$26,626,460.61
ELEMENTARY BONDS			
Ceres Unified--1947-68 Issue	$ 124,744.38	$	$ 286,988.30
Chatom Union--1958 Issue	14,481.08		16,422.96
Chatom Union--1969 Issue	8,725.86		31,302.00
Denair Unified--1953-56 Issue	1,604.85		15,534.15
Denair Unified--1962-69 Issue	29,229.69	310.43	72,623.28
Empire Union--1968 Issue	7,246.24	1,308.89	31,677.90
Grayson--1950 Issue	5,785.93		5,471.63
Hart Ransom--1952-67 Issue	5,385.66		18,331.53
Hickman--1970 Issue	6,727.30	3.00	11,204.86
Hughson--1953 Issue	23,470.46		21,047.95
Keyes Union--1953 Issue	73.42		1,295.74
Knights Ferry--1972 Issue	206.97		20,831.61
Modesto--1951 Issue	65,758.19		30,333.40
Modesto--1955-59 Issue	20,833.22		124,697.00
Modesto--1962(A) Issue	20,522.78		56,314.40
Modesto--1964-66 Issue, 1969 (A)	161,312.71	111,785.62	373,401.65
Mountain View--1955 Issue	4,591.90		4,355.66
Newman--1957-66 Issue	19,465.33	4,205.12	23,612.58
Newman-Crows Landing Unified			6,398.10
Oakdale--1951-59 Issue	10,290.82		23,450.56
Oakdale--1965 Issue	7,907.76		28,332.40
Paradise--1968 Issue	5,261.28		10,234.01

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 185,923.67	$ 513,126.02	$ 274,850.46	$ 19,226.47	$ 294,076.93
1,021.74	11,918.26	491.52	206.84	698.36
148.90	1,910.72	9.67		9.67
	10,716,174.47	1 023,120.49		1,023,120.49
	1,466,974.12	141,600.12		141,600.12
	83,312.71	25,728.69		25,728.69
395,406.67	1,569,001.98	332,980.69	31,194.35	364,175.04
		28,709.83		28,709.83
648.21	15,659.08	235.92		235.92
3,135.73	55,254.87	2,194.50	220.74	2,415.24
496,098.06	1,802,702.22	906,532.18	20,814.47	927,346.65
	14,662.30	466.75		466.75
	13,066,396.26	1,710,081.05		1,710,081.05
	152,000.00	12,669.60		12,669.60
	116,592.12	(2,858.35)		(2,858.35)
	224,244.91	2,084.70		2,084.70
75,754.67		20,604.27		20,604.27
	9,242.60	9,408.69		9,408.69
14,537.50				
	4,595.00	25,405.00		25,405.00
	245.89			
	339.76			
	699,182.65	211,302.31		211,302.31
	968,127.61	1,849,862.48		1,849,862.48
$ 1,172,675.15	$31,491,663.55	$ 6,575,180 57	$ 71,662 87	$ 6,647,143.44
$ 246,253.75	$	$ 165,478.93	$ 860.00	$ 166,338.93
16,162.50		14,741.54		14,741.54
30,600.00		9,427.86		9,427.86
13,110.00		4,029.00	81.25	4,110.25
76,340.00		25,823.40		25,823.40
23,577.50		16,655.53		16,655.53
5,450.00		5,807.56		5,807.56
16,751.25		6,965.94		6,965.94
13,322.50		4,612.66		4,612.66
22,485.00		22,033.41		22,033.41
1,040.00	329.16			
13,625.00		7,413.58		7,413.58
43,600.00		52,491.59		52,491.59
126,748.48		18,781.74		18,781.74
57,977.49		18,859.69		18,859.69
411,015.47		235,484.51		235,484.51
4,455.00		4,492.56		4,492.56
27,760.00		19,523.03		19,523.03
3,732.15		2,665.95		2,665.95
24,043.75		9,697.63	400.00	10,097.63
29,040.00	1,000.00	6,200.16		6,200.16
10,250.00		5,245.29		5,245.29

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1973

	Balance July 1, 1972	Cash Receipts	Transfers In
ELEMENTARY BONDS, Continued			
Patterson Unified--1951-56 Issue	$ 4,764.10	$	$ 22,197.25
Patterson Unified--1971 Issue	106,063.85	1,727.71	161,521.52
Rising Sun Joint--1954 Issue	937.47		5,921.63
Riverbank--1947-67 Issue	13,648.39	28.55	21,530.34
Roberts Ferry--1970 Issue	4,927.08		4,680.48
Salida Union--1947 Issue	3,818.60		248.47
Salida Union--1950-65 Issue	9,566.65		17,322.45
Shiloh--1967 Issue	2,727.24	31.22	9,887.97
Stanislaus Union--1950 Issue	4,267.24		2,954.34
Stanislaus Union--1953-63 Issue	2,587.45		43,505.20
Stanislaus Union--1965-67 Issue, 1971 Issue	14,635.83		62,299.15
Sylvan Union--1951-53 Issue	3,649.48		365.79
Sylvan Union--1955-69 Issue	52,611.68		138,085.67
Turlock--1946-62 (B) Issue	5,808.56		53,311.51
Turlock--1962-67 Issue	18,231.80		93,675.40
Turlock--1971 Issue	3,571.52	2,570.43	96,133.24
Waterford--1950-68 Issue	16,449.84		16,943.70
Total	$ 811,892.61	$ 121,970.97	$ 1,964,445.78
HIGH SCHOOL AND JUNIOR COLLEGE BONDS			
Hughson Union--1951-68 Issue	$ 57,721.32	$	$ 62,939.34
Modesto--1946-1970 Issue	301,386.90	30,027.75	1,396,382.31
Oakdale Union--1954-69 Issue	45,663.88	1,859.96	199,850.19
Orestimba--1959-65 Issue	52,386.40	8,471.23	58,739.83
Modesto Junior College--1955-59 Issue	26,455.20		152,000.00
Total	$ 483,613.70	$ 40,358.94	$ 1,869,911.67
OTHER SCHOOL FUNDS			
County Schools Services	$ 782,511.97	$21,918,607.55	$ 3,824,973.68
County Schools Building Aid	1,252.61		
County Schools Payroll		3.12	23,354,830.20
County Schools Withholding Taxes	35,528.18	219,451.70	23,091.51
City Schools Payroll			18,131,725.18
City Schools Commercial Revolving			7,766,730.59
Yosemite Junior College, Payroll Revolving			8,030,713.98
Yosemite Junior College, Commercial Revolving			4,209,741.79
School Equalization Aid	313,494.81		
Stanislaus County Child Development Lab		344.76	29,975.83
Area Wide Aid		32,999.61	4,548,417.47
County Schools Service--J.F.Kennedy P.E.P. V	1,404.71		26,301.53
County Schools Service--Migrant--P.E.P. V	(1,368.59)		7,988.29
County Schools Service--Migrant--P.E.P. VI	(2,779.20)	13.34	20,090.52
Total	$ 1,130,044.49	$22,171,420.08	$69,974,580.57
GRAND TOTAL	$18,027,555.69	$36,800,524.83	$131,771,851.33

AUDITOR'S EXHIBIT X,
CONTINUED

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1973	Outstanding Warrants June 30, 1973	Treasurer's Balance June 30, 1973
$ 21,715.00	$	$ 5,246.35	$	$ 5,246.35
190,612.50		78,700.58		78,700.58
5,900.00		959.10		959.10
27,927.50		7,279.78		7,279.78
4,762.50		4,845.06		4,845.06
3,041.25	1,025.82			
16,562.50		10,326.60		10,326.60
9,493.75		3,152.68		3,152.68
4,300.00		2,921.58		2,921.58
42,248.75		3,843.90	87.50	3,931.40
37,866.25	1,611.25	37,457.48		37,457.48
2,262.50		1,752.77		1,752.77
140,362.50		50,334.85		50,334.85
46,578.75		12,541.32	206.25	12,747.57
83,840.00		28,067.20		28,067.20
52,250.00		50,025.19		50,025.19
18,539.36		14,854.18		14,854.18
$ 1,925,602.95	$ 3,966.23	$ 968,740.18	$ 1,635.00	$ 970,375.18
$ 63,189.75	$	$ 57,470.91	$ 22.50	$ 57,493.41
1,435,885.20		291,911.76		291,911.76
209,426.25		37,947.78		37,947.78
61,579.50		58,017.96	96.90	58,114.86
131,489.45		46,965.75		46,965.75
$ 1,901,570.15	$	$ 492,314.16	$ 119.40	$ 492,433.56
$ 1,375,661.85	$23,529,947.06	$ 1,620,484.29	$ 67,541.35	$ 1,688,025.64
		1,252.61		1,252.61
23,326,563.21	28,270.11		2,375,719.16	2,375,719.16
	230,685.58	47,385.81		47,385.81
18,127,705.00	4,032.90	(12.72)	1,570,845.95	1,570,833.23
7,761,657.41	5,073.18		246,366.09	246,366.09
8,028,803.04	1,910.94		695,702.69	695,702.69
4,195,252.66	14,489.13		165,717.58	165,717.58
		313,494.81		313,494.81
6,615.21	23,705.38		1,433.28	1,433.28
	4,569,843.60	11,573.48		11,573.48
381.50	26,632.82	691.92		691.92
13.34	6,606.36			
160.08	17,164.58			
$62,822,813.30	$28,458,361.64	$ 1,994,870.20	$ 5,123,326.12	$ 7,118,196.30
$74,231,541.98	$92,854,387.96	$19,514,001.91	$ 5,395,456.25	$24,909,458.20

AUDITOR'S EXHIBIT X
SCHEDULE A

B O N D E D I N D E B T E D N E S S
1973-1974

ELEMENTARY SCHOOLS	Amount of Issue	Redeemed to 6/30/73	Outstanding 6/30/73	Redemptions 1972-73	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Chatom Union	225,000	90,000	135,000	10,000	1958	1983	Oct. 1	4.25
Chatom Union	335,000	35,000	300,000	15,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	30,000	265,000	10,000	1968	1993	Apr. 16	4.94
Empire Union	1,000,000		1,000,000		1972	1987	Dec. 27	4.59
Hart-Ransom Union	8,000		8,000		1952	1977	June 15	3.99
Hart-Ransom Union	5,000		5,000		1952	1977	June 15	3.61
Hart-Ransom Union	122,000	107,000	15,000	6,000	1952	1976	June 15	2.64
Hart-Ransom Union	179,000	16,000	163,000	4,000	1967	1987	June 6	4.32
Hickman	130,000	15,000	115,000	5,000	1970	1985	Feb. 6	6.90
Hickman	30,000		30,000		1972	1977	Aug. 25	4.50
Hughson	126,000	121,000	5,000	8,000	1953	1973	Dec. 15	2.92
Hughson	210,000	80,000	130,000	10,000	1960	1985	Oct. 1	3.78
Keyes Union	35,000	35,000		1,000	1953	1973	June 15	3.94
Knights Ferry	100,000	10,000	90,000	10,000	1972	1982	June 6	4.69
Modesto	1,000,000	840,000	160,000	40,000	1951	1976	Dec. 15	1.86
Modesto	1,185,000	800,000	385,000	55,000	1955	1980	Mar. 1	2.27
Modesto	1,150,000	630,000	520,000	45,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	440,000	560,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	360,000	640,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	70,000	180,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	110,000	2,210,000	40,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	200,000	1,800,000	100,000	1971	1991	Mar. 16	4.24
Mountain View	69,000	57,000	12,000	4,000	1955	1975	Dec. 15	3.31
Oakdale	10,000		10,000		1953	1975	Dec. 15	3.09
Oakdale	150,000	145,000	5,000	5,000	1953	1973	Dec. 15	2.44
Oakdale	275,000	190,000	85,000	15,000	1959	1979	June 15	3.93
Oakdale	385,000	115,000	270,000	20,000	1965	1985	Feb. 15	3.26
Paradise	110,000	10,000	100,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	101,000	101,000		4,000	1947	1972	Dec. 15	3.17
Riverbank	340,000	30,000	310,000	10,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000		80,000		1970	1989	Nov. 10	6.84
Salida	85,000	85,000		3,000	1947	1972	Dec. 1	2.58
Salida	77,000	68,000	9,000	3,000	1950	1975	Dec. 15	2.18
Salida	60,000	33,000	27,000	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	35,000	105,000	5,000	1965	1984	Apr. 2	3.51

BONDED INDEBTEDNESS
1973-1974

Shiloh	125,000	20,000	105,000	5,000	1967	1987	June 13	4.36
Shiloh	25,000		25,000		1973	1978	May 22	4.91
Stanislaus Union	105,000	97,000	8,000	4,000	1950	1975	Jan. 2	2.47
Stanislaus Union	64,000	49,000	15,000	5,000	1956	1976	June 15	3.43
Stanislaus Union	110,000	75,000	35,000	10,000	1960	1976	Feb. 1	4.23
Stanislaus Union	35,000	15,000	20,000	5,000	1961	1977	June 1	3.71
Stanislaus Union	50,000	45,000	5,000	5,000	1962	1974	Mar. 15	3.42
Stanislaus Union	70,000	45,000	25,000	10,000	1963	1975	Mar. 1	3.25
Stanislaus Union	120,000	30,000	90,000	5,000	1965	1977	Jan. 3	3.45
Stanislaus Union	90,000	7,000	83,000	4,000	1967	1978	May 29	4.17
Stanislaus Union	130,000		130,000		1967	1980	May 29	4.17
Stanislaus Union	30,000		30,000		1968	1979	Aug. 9	4.74
Stanislaus Union	5,000		5,000		1968	1979	Aug. 9	4.74
Stanislaus Union	10,000		10,000		1968	1979	Aug. 9	4.74
Stanislaus Union	60,000	15,000	45,000	15,000	1971	1976	Aug. 27	4.60
Sylvan Union	47,000	44,000	3,000	2,000	1951	1975	June 15	2.95
Sylvan Union	3,000		3,000		1953	1976	June 15	3.73
Sylvan Union	85,000	77,000	8,000	6,000	1955	1975	May 1	3.00
Sylvan Union	165,000	85,000	80,000	10,000	1959	1979	Oct. 1	4.13
Sylvan Union	60,000	55,000	5,000	5,000	1960	1973	Nov. 1	3.75
Sylvan Union	94,000	55,000	39,000	5,000	1962	1981	Mar. 1	3.64
Sylvan Union	95,000	45,000	50,000	5,000	1962	1982	Dec. 15	3.24
Sylvan Union	100,000	45,000	55,000	5,000	1964	1984	Jan. 1	3.55
Sylvan Union	190,000	70,000	120,000	10,000	1965	1985	Jan. 2	3.52
Sylvan Union	30,000	20,000	10,000	5,000	1966	1975	Feb. 1	4.74
Sylvan Union	210,000		210,000		1966	1991	Feb. 1	4.11
Sylvan Union	155,000	5,000	150,000	5,000	1967	1984	Feb. 15	3.85
Sylvan Union	120,000	15,000	105,000	5,000	1968	1987	Feb. 6	4.65
Sylvan Union	125,000	10,000	115,000	5,000	1969	1978	Feb. 18	4.59
Sylvan Union	350,000	40,000	310,000	20,000	1971	1986	Apr. 23	4.31
Turlock	55,000	55,000		5,000	1953	1973	June 15	2.78
Turlock	210,000	170,000	40,000	25,000	1956	1976	June 15	2.77
Turlock	190,000	75,000	115,000	10,000	1962	1981	Jan. 15	3.44
Turlock	280,000	105,000	175,000	30,000	1962	1981	Jan. 15	3.42
Turlock	305,000	90,000	215,000	20,000	1965	1981	Jan. 14	2.97

B O N D E D I N D E B T E D N E S S
1973-1974

ELEMENTARY SCHOOLS - Continued	Amount of Issue	Redeemed to 6/30/73	Outstanding 6/30/73	Redemptions 1972-73	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Turlock	375,000	10,000	365,000	5,000	1966	1986	May 24	3.72
Turlock	40,000		40,000		1967	1985	Apr. 25	3.88
Turlock	200,000	40,000	160,000	40,000	1971	1976	Sep. 7	4.35
Waterford	25,000	19,000	6,000	2,000	1955	1975	Dec. 15	3.31
Waterford	64,000	33,000	31,000	3,000	1961	1982	Sep. 1	3.87
Waterford	160,000	20,000	140,000	5,000	1968	1987	July 23	4.91
TOTAL ELEMENTARY SCHOOLS	19,349,000	6,439,000	12,910,000	827,000				
HIGH SCHOOLS								
Hughson	345,000	225,000	120,000	15,000	1957	1982	Sep. 15	4.25
Hughson	399,000	60,000	339,000	20,000	1965	1989	Dec. 8	3.79
Hughson	60,000	24,000	36,000	8,000	1968	1977	Nov. 4	4.68
Modesto	1,620,000	1,095,000	525,000	75,000	1955	1980	Mar. 1	2.27
Modesto	1,250,000	700,000	550,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	860,000	140,000	70,000	1960	1975	Apr. 15	3.45
Modesto	1,250,000	550,000	700,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	400,000	600,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	280,000	770,000	40,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000	350,000	900,000	100,000	1968	1983	May 21	4.17
Modesto	2,615,000	65,000	2,550,000		1969	1989	Mar. 24	4.79
Modesto	2,700,000	1,620,000	1,080,000	540,000	1970	1975	Apr. 1	4.99
Modesto	1,300,000	130,000	1,170,000	65,000	1971	1991	Mar. 16	4.26
Oakdale Joint Union	73,000		73,000		1954	1977	Mar. 15	3.10
Oakdale Joint Union	627,000	590,000	37,000	35,000	1954	1975	Mar. 15	2.46
Oakdale Joint Union	1,275,000	400,000	875,000	60,000	1965	1985	Apr. 1	3.25
Oakdale Joint Union	725,000	120,000	605,000	50,000	1969	1983	Feb. 11	4.65
TOTAL HIGH SCHOOLS	18,539,000	7,469,000	11,070,000	1,218,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Unified	725,000	10,000	715,000	5,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	75,000	625,000	25,000	1968	1993	Oct. 30	4.82

BONDED INDEBTEDNESS
1973-1974

ELEMENTARY SCHOOLS - Continued	Amount of Issue	Redeemed to 6/30/73	Outstanding 6/30/73	Redemptions 1972-73	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Date
Ceres Unified	250,000	50,000	200,000	50,000	1971	1976	Nov. 19	3.59
Ceres Elementary	200,000	136,000	64,000	8,000	1955	1980	Dec. 15	2.78
Ceres Elementary	150,000	102,000	48,000	6,000	1956	1981	Mar. 15	3.00
Ceres Elementary	185,000	95,000	90,000	10,000	1961	1982	Apr. 1	3.57
Westport	95,000	95,000		3,000	1947	1972	Dec. 1	2.89
Westport	85,000	10,000	75,000	3,000	1963	1982	Sep. 15	3.34
Ceres High	307,000	271,000	36,000	12,000	1950	1975	Aug. 1	2.25
Ceres High	152,000	35,000	117,000	15,000	1955	1980	Mar. 1	3.09
Ceres High	250,000	90,000	160,000	10,000	1964	1989	May 1	3.55
Denair:								
Denair Unified	140,000	138,000	2,000	5,000	1953	1973	June 15	4.04
Denair Unified	135,000	114,000	21,000	7,000	1956	1976	June 15	3.34
Denair Unified	180,000	110,000	70,000	10,000	1962	1982	May 1	3.37
Denair Unified	120,000	20,000	100,000	5,000	1966	1986	July 22	4.25
Denair Unified	5,000		5,000		1967	1974	Dec. 26	5.00
Denair Unified	170,000		170,000		1967	1991	Dec. 26	5.00
Denair Unified	40,000	5,000	35,000	5,000	1969	1976	Feb. 7	4.99
Denair Unified	240,000	30,000	210,000	15,000	1971	1986	Mar. 30	5.00
Denair Unified	50,000	10,000	40,000	10,000	1972	1977	Jan. 14	4.50
Denair Unified	290,000		290,000		1973	1988	May 1	5.41
Newman-Crows Landing:								
Newman Elementary	260,000	160,000	100,000	15,000	1957	1982	Sep. 1	4.16
Newman Elementary	115,000	30,000	85,000	5,000	1966	1982	Apr. 15	4.19
Newman-Gustine Unified	123,000	12,000	111,000	2,000	1966	1991	Nov. 1	4.55
Orestimba High	730,000	455,000	275,000	35,000	1959	1979	July 1	4.15
Orestimba High	69,000		69,000		1961	1981	Sep. 15	3.99
Orestimba High	160,000		160,000		1964	1985	Oct. 15	3.60
Orestimba High	168,000		168,000		1965	1989	Nov. 30	3.83
Patterson:								
Grayson	126,000	111,000	15,000	5,000	1950	1975	Dec. 15	2.17
Patterson Elementary	265,000	235,000	30,000	10,000	1951	1976	Feb. 1	1.87
Patterson Elementary	17,000		17,000		1952	1977	Dec. 15	3.95
Patterson Elementary	63,000	60,000	3,000	3,000	1952	1973	Dec. 15	2.91
Patterson Elementary	150,000	85,000	65,000	5,000	1956	1981	Apr. 15	3.00
Patterson Joint Unified	1,880,000	170,000	1,710,000	110,000	1971	1983	Feb. 16	4.43
Rising Sun	120,000	95,000	25,000	5,000	1954	1978	Jan. 15	2.96
TOTAL UNIFIED SCHOOLS	8,715,000	2,809,000	5,906,000	399,000				

B O N D E D I N D E B T E D N E S S
1973-1974

JUNIOR COLLEGE	Amount of Issue	Redeemed to 6/30/73	Outstanding 6/30/73	Redemptions 1972-73	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Yosemite (MJC)	1,500,000	1,045,000	455,000	65,000	1955	1980	Mar. 1	2.26
Yosemite (MJC)	1,000,000	560,000	440,000	40,000	1959	1984	Mar. 15	3.41
TOTAL JUNIOR COLLEGE	2,500,000	1,605,000	895,000	105,000				
GENERAL COUNTY								
Bridge and Court House	2,500,000	1,735,000	765,000	85,000	1957	1982	June 15	3.26
Bridge and Court House	1,000,000	730,000	270,000	30,000	1958	1982	June 15	2.57
Bridge and Court House	1,000,000	695,000	305,000	45,000	1961	1982	June 15	2.98
Bridge and Court House	1,000,000	600,000	400,000	50,000	1963	1982	June 15	2.80
Bridge and Court House	700,000	100,000	600,000	50,000	1971	1982	June 15	4.04
TOTAL GENERAL COUNTY	6,200,000	3,860,000	2,340,000	260,000				
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	120,000	14,000	106,000	3,000	1965	1995	Feb. 1	3.75
Revenue-Sewer	125,000	62,000	63,000	3,000	1965	1989	Feb. 1	3.75
Revenue-Water	150,000	6,000	144,000	3,000	1968	1998	Sep. 1	4.75
Keyes Community Services:								
General Obligation	85,000	16,000	69,000	2,000	1964	1994	Jan. 1	3.62
Revenue-Sewer	107,000	14,000	93,000	2,000	1964	1994	Jan. 1	3.62
Revenue-Water	250,000	2,000	248,000	1,000	1971	2011	Jan. 8	4.75
Oak Valley Hospital	1,500,000	75,000	1,425,000	75,000	1972	1982	Apr. 15	4.18
Patterson Hospital	350,000	30,000	320,000	10,000	1967	1987	July 1	4.31
Salida Sanitary	210,000	100,000	110,000	5,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	38,000	99,000	6,000	1957	1988	Dec. 15	5.00
TOTAL MISCELLANEOUS SPECIAL DISTRICTS	3,034,000	357,000	2,677,000	110,000				
GRAND TOTAL	58,337,000	22,539,000	35,798,000	2,919,000				

AUDITOR'S EXHIBIT Y
SCHEDULE B

SCHOOL DISTRICT STATUS OF BONDED INDEBTEDNESS
1973 - 1974

	MODIFIED ASSESSED VALUATION *	MAXIMUM ALLOWED	OUTSTANDING 6-30-73
ELEMENTARY SCHOOLS			
Chatom	$ 17,069,342	$ 853,467	$ 447,000
Empire	35,319,785	1,765,989	1,265,000
Gratton	1,696,317	84,815	
Hart Ransom	7,875,408	393,770	191,000
Hickman	4,780,387	239,019	145,000
Hughson	15,303,850	765,192	135,000
Keyes	4,638,007	231,900	
Knights Ferry	2,200,311	110,015	90,000
LaGrange	906,767	45,338	
Modesto	209,236,993	10,461,849	6,455,000
Oakdale	42,772,958	2,138,647	370,000
Paradise	2,716,324	135,816	100,000
Riverbank	17,608,226	880,411	310,000
Roberts Ferry	2,651,811	132,590	80,000
Salida	11,880,989	594,049	141,000
Shiloh	4,217,381	210,869	130,000
Stanislaus	22,655,559	1,132,777	501,000
Sylvan	51,288,609	2,564,430	1,263,000
Turlock Joint	67,283,102	3,364,155	1,110,000
Valley Home Joint	5,337,931	266,896	
Waterford	8,361,979	418,098	177,000
HIGH SCHOOLS			
Hughson	23,503,017	1,175,150	495,000
Modesto	345,191,053	17,259,552	8,985,000
Oakdale Joint	78,117,522	3,905,876	1,590,000
Turlock Joint	88,726,841	4,436,342	
UNIFIED SCHOOLS			
Ceres	43,252,249	4,325,224	2,130,000
Denair	11,494,272	1,149,427	943,000
Newman-Crows Landing	24,358,821	2,435,882	968,000
Patterson Joint	33,136,444	3,313,644	1,865,000
JUNIOR COLLEGE			
Yosemite Joint	837,130,089	41,856,504	895,000

*"Modified Assessed Valuation" is the combined total of the GROSS (prior to deduction for Business Inventory and Homeowner Exemptions) Local Secured and Unsecured Valuation times the Collier Factor (1.033) plus the Utility Valuation. Joint districts include valuations from all counties involved.

GENERAL COUNTY INVESTMENT
IN
PROPERTY AND EQUIPMENT

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AS OF
JUNE 30, 1972 AND JUNE 30, 1973

	June 30, 1972	June 30, 1973
GENERAL FIXED ASSETS:		
Land	$ 1,696,609.60	$ 1,707,942.92
Structures and Improvements	12,226,395.40	13,007,420.33
Equipment (1)	2,434,659.09	2,489,459.56
Total General Fixed Assets	$16,357,664.09	$17,204,822.81
INVESTMENT IN GENERAL FIXED ASSETS:		
From General Fund	$16,024,724,43	$16,871,883.15
From Road Fund	332,939.66	332,939.66
Total Investment in General Fixed Assets	$16,357,664.09	$17,204,822.81

(1) See detail--Auditor's Exhibit XI, Schedule A.

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1973

	Balance June 30, 1972	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1973
LAND	$ 1,696,609.60	$ 11,333.32	$	$ 1,707,942.92
STRUCTURES AND IMPROVEMENTS	$12,226,395.40	$ 781,024.93	$	$13,007,420.33
EQUIPMENT				
Agricultural Commissioner	$ 26,482.85	$ 269.88	$ 1,125.53	$ 25,627.20
Agricultural Extension Service	35,716.88	1,403.70	2,572.96	34,547.62
Air Pollution		2,136.68		2,136.68
Animal Shelter	1,850.45	1,429.59		3,280.04
Assessor	107,060.47	2,053.34		109,113.81
Auditor-Controller	48,092.44	1,380.70		49,473.14
Board of Supervisors	2,318.65			2,318.65
Buildings and Grounds:				
Center No. 1	15,379.73	4,357.56	704.38	19,032.91
Center No. 3	2,823.46			2,823.46
Chief Administrative Officer	9,016.38	1,785.91		10,802.29
Clerk	73,317.92	838.90	4,509.95	69,646.87
Clerk--Elections	85,389.70	1,466.04		86,855.74
Consumer Affairs		155.55		155.55
County Counsel	7,155.46	505.58	436.80	7,224.24
Court Reporters	2,420.50			2,420.50
District Attorney	35,789.82	1,484.78		37,274.60
Fire Warden	44,006.32	589.53		44,595.85
Fish and Game	2,049.51			2,049.51
Health:				
Administrative Division	47,279.50	12,351.78	2,592.94	57,038.34
Crippled Children	3,899.11	480.48		4,379.59
Heroin Addiction Treatment Program	3,528.74	1,485.71		5,014.45
Honor Farm	40,922.91	12,165.67	2,728.00	50,360.58
Hospital	606,681.06	65,994.45	69,878.42	602,797.09
Hospital--Special Federal Health Projects	1,701.17			1,701.17
Jail	19,264.90	2,746.30		22,011.20
Justice Courts:				
Ceres	9,809.14	500.85		10,309.99
Newman	1,178.29	156.06		1,334.35
Oakdale-Waterford	1,609.72	250.00		1,859.72
Patterson	1,823.18	217.89	187.20	1,853.87
Riverbank	902.49	352.35		1,254.84
Turlock	5,879.84	481.74		6,361.58
Juvenile Hall	9,987.58	1,230.20	320.35	10,897.43
Law Library	964.71			964.71
Library	282,697.44	9,834.35	525.64	292,006.15

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1973

	Balance June 30, 1972	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1973
Marshal	$ 2,122.39	$	$ 508.56	$ 1,613.83
Mental Health	20,226.16	9,818.58	2,594.28	27,452.48
Municipal Court	45,088.33	615.48	817.26	44,886.55
Museum of History	500.00			500.00
Office of Emergency Services	3,783.54	210.00	100.00	3,893.54
Parks	86,022.80	12,486.39	9,181.59	89,327.60
Personnel	4,135.36	712.56		4,847.92
Planning Commission	8,629.59	818.25	435.99	9,011.85
Probation	41,414.12	2,886.99	1,384.92	42,916.19
Probation--Intensive Supervision	7,381.81	294.60		7,676.41
Public Employment Program Title V	27,642.05	895.86		28,537.91
Public Employment Program Title VI	7,989.35			7,989.35
Public Works:				
Administrative Division	16,121.96	744.45	861.10	16,005.31
Building Division	4,888.08	401.64		5,289.72
Engineering Division	61,330.32	2,005.15	918.90	62,416.57
Road and Bridge Division	60,121.81	350.70	3,292.33	57,180.18
Purchasing Agent	12,790.12	2,087.08	1,267.89	13,609.31
Sheriff, Coroner, Public Adm., and Public Guardian	156,860.90	13,450.32	14,407.90	155,903.32
Socialization & Rehabilitation Team		4,342.02		4,342.02
Special Public Library Services	5,414.69	4,165.31		9,580.00
Stanislaus Area Association of Governments	1,087.14	465.61		1,552.75
Superintendent of Schools	28,294.20			28,294.20
Superior Court	35,724.19			35,724.19
Treasurer and Tax Collector	37,375.39	1,826.52	1,368.26	37,833.65
Treasurer--Collections Division		5,610.95		5,610.95
Veterans' Service Office	2,257.87			2,257.87
Welfare:				
Administrative Division	177,554.02	13,060.82	14,593.29	176,021.55
Adoptions Division	3,891.37			3,891.37
Warehouse--Unassigned Equipment	39,009.19	16,205.23	29,445.17	25,769.25
Total Equipment	$ 2,434,659.09	$ 221,560.08	$166,759.61	$ 2,489,459.56
TOTAL GENERAL FIXED ASSETS	$16,357,664.09	$1,013,918.33	$166,759.61	$17,204,822.81

STATISTICAL SECTION

TABLE I

COUNTY OF STANISLAUS
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Protection	Roads	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service
1964	$1,655,714.65	$2,810,925.02	$1,488,837.06	$ 332,460.71	$17,560,930.86	$ 459,511.67	$140,269.61	$427,540.00
1965	1,633,533.56	3,062,119.83	1,538,118.02	339,309.94	18,400,497.72	489,021.05	149,298.63	362,965.00
1966	1,823,098.56	3,329,842.18	1,789,233.24	424,528.78	19,635,512.43	557,526,79	172,369.73	303,977.50
1967	2,032,715.59	3,682,571.11	1,949,053.35	502,730.47	23,594,206.04	563,485.28	230,860.51	298,315.00
1968	2,172,087.22	4,018,320.81	1,986,887.27	580,964.37	24,986,851.44	619,425.68	233,218.96	293,077.50
1969	2,431,746.07	4,412,448.36	2,353,326.34	644,334.08	27,944,217.29	709,655.54	231,072,89	287,527.50
1970	2,480,977.36	5,066,154.22	2,358,504.55	2,542,785.59	34,182,940.10	776,520.07	246,950.57	281,977.50
1971	3,401,973.40	6,187,689.18	2,977,586.65	2,299,578.74	37,066,295.36	1,030,020.56	271,753.97	290,702.50
1972	3,351,918.54	6,820,167.98	3,637,672.96	2,190,526.10	41,175,288.56	1,328,990.57	310,782.41	349,215.00
1973	3,575,905.38	7,643,613.68	2,447,261.84	2,353,460.02	40,676,750.90	1,558,191.28	358,129.35	341,331.74

TABLE II

COUNTY OF STANISLAUS
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Licenses and Permits	Fines and Forfeits	Use of Money and Property	Aid from Other Governmental Sources	Charges for Current Services	Other Revenues
1964	$ 8,966,937.23	$ 88,467.73	$262,496.31	$ 121,063.67	$14,336,384.74	$1,201,233.76	$ 97,380.48
1965	9,432,199.30	91,960.46	311,247.31	148,691.15	15,788,170.13	752,878.61	90,436.11
1966	9,989,498.31	91,329.27	388,014.53	206,719.02	16,802,578.55	1,063,138.23	144,489.61
1967	10,505,950.96	76,127.92	383,436.67	311,355.48	17,152,889.31	4,351,623.54	89,289.31
1968	11,267,170.06	87,376.80	483,064.89	306,980.47	18,911,821.57	3,991,886.31	92,113.10
1969	13,092,813.32	103,169,04	520,338.42	367,165.84	21,306,016.30	4,199,697.59	181,298.09
1970	13,489,985.81	107,920.87	557,416.87	576,831.81	28,735,491.51	4,735,821.52	129,044.10
1971	17,903,096,75	146,650.14	575,849.36	593,304.80	32,179,115.76	2,410,835.54	92,290.54
1972	20,309,322.20	179,137.48	684,591.51	902,623.57	35,135,453.11	5,671,048.06	162,044.76
1973	21,523,419.42	198,913.17	681,693.25	1,017,860.59	38,713,341.45	4,398,829.22	79,329.37

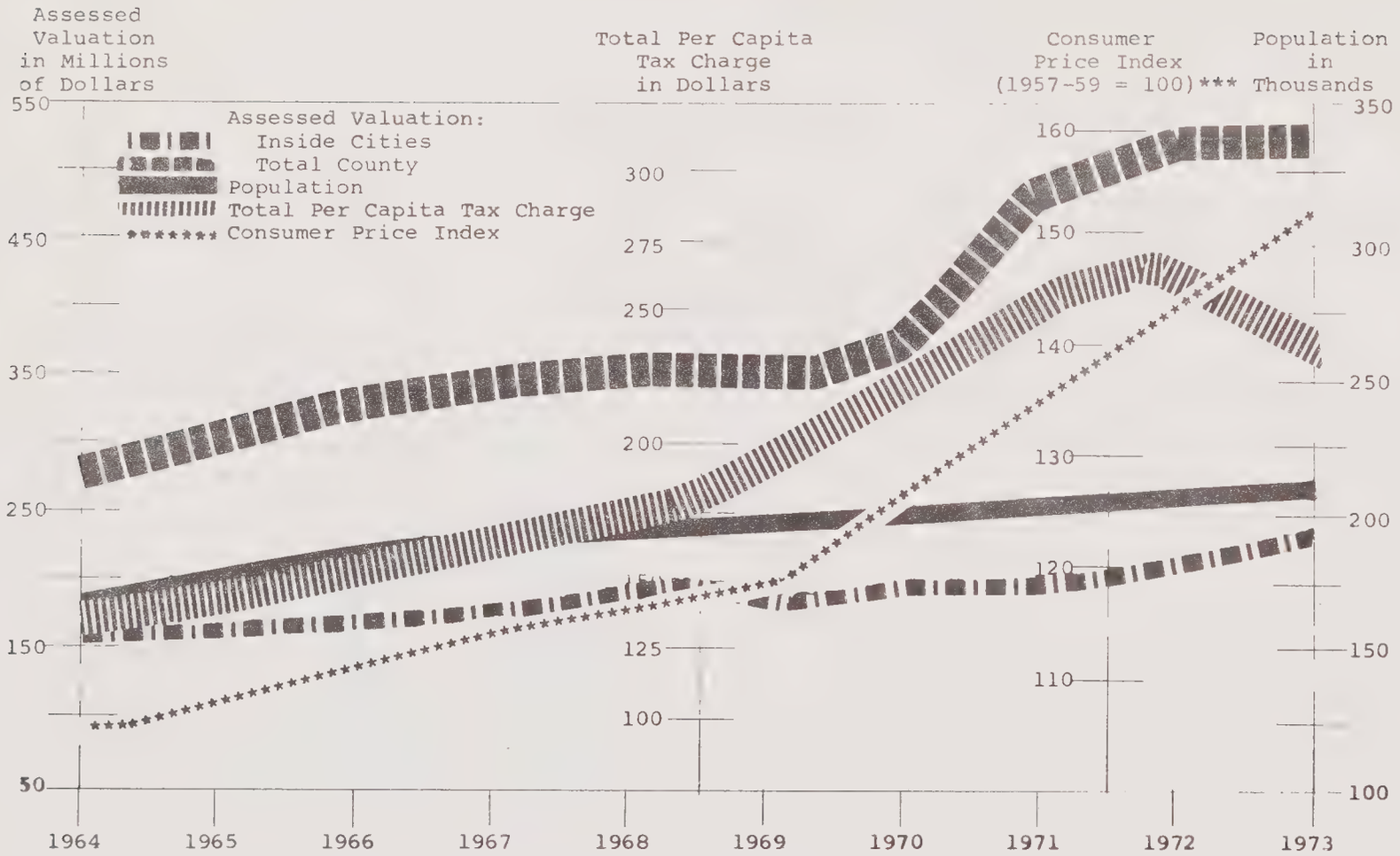
TABLE III

COUNTY OF STANISLAUS
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	Current Property Taxes	Prior Property Taxes	Solvent Credits	Delinquent Penalties and Costs	Sales Taxes	Franchise Tax	Occupancy Tax	Property Transfer Tax
1964	8,966,937.23	7,897,741.85	198,566.59	7,293.12	45,084.63	777,507.25	40,743.79		
1965	9,432,199.30	8,196,531.57	215,897.15	8,026.47	46,352.64	916,932.35	44,569.24	$ 3,889.88	
1966	9,989,498.31	8,669,031.64	205,322.55	8,946.80	49,300.21	989,077.78	45,555.45	22,263.88	
1967	10,505,950.96	9,148,068.36	229,483.37	11,518.79	50,330.99	992,263.01	50,098.83	24,187.61	
1968	11,267,170.06	9,777,488.00	250,918.03	13,281.79	54,807.48	1,056,546.70	51,657.60	25,838.75	$ 36,631.71
1969	13,092,813.32	11,462,580.26	260,119.66		91,667.46	1,124,075.51	52,373.69	21,400.92	80,595.82
1970	13,489,985.81	11,669,046.04	379,115.97		77,730.44	1,211,875.63	53,731.62	21,955.27	76,530.84
1971	17,903,096.75	16,198,773.67	217,204.56		80,013.52	1,251,701.90	52,515.72	21,943.74	80,943.64
1972	20,309,322.20	17,951,719.25	470,242.57		110,703.16	1,567,949.41	59,377.78	23,445.64	125,884.39
1973	21,523,419.42	18,727,767.46	745,518.42		138,905.96	1,681,455.17	61,336.09	20,696.88	147,739.44

ASSESSED VALUATION, POPULATION AND TAX CHARGE COMPARED WITH CONSUMER PRICE INDEX LAST TEN FISCAL YEARS

TABLE IV



Year	Estimated Population	Assessed Valuation: Inside Cities	Assessed Valuation: Outside Cities	Assessed Valuation: Total County	Assessed Valuation: Per Capita	Tax Charge Per Capita: General County	Tax Charge Per Capita: Special Districts	Tax Charge Per Capita: Schools	Tax Charge Per Capita: Total
1964	170,000	110,809,350	174,515,980	285,325,330	1,678	51.91	5.63	83.15	140.69
1965	176,100	118,407,780	188,185,340	306,593,120	1,741	50.24	5.53	90.00	145.77
1966	178,100	126,082,340	199,003,300	325,085,640	1,825	51.96	6.07	97.44	155.47
1967	182,200	132,144,090	208,647,270	340,791,360	1,870	54.85	6.06	103.37	164.28
1968	187,900	140,633,090	214,877,190	355,510,280	1,892	62.29	6.50	110.13	178.92
1969	190,000	136,781,947	214,771,881	351,553,828*	1,850	65.02	7.39	119.09	191.50
1970	194,506****	147,630,714	224,043,817	371,674,531	1,910	86.63	7.65	129.39	223.67
1971	198,785	198,257,173	289,044,600	487,301,773**	2,451	92.62	8.00	151.10	251.72
1972	207,300	220,117,986	296,304,202	516,422,188	2,491	91.94	8.88	160.94	261.76
1973	211,500	227,979,468	295,556,215	523,535,683	2,475	73.02	8.89	148.30	230.21

* The 1969 decline in assessed valuation was due to the granting of the 15 percent Business Inventory Exemption, the $750 Homeowner Exemption, and the Household Personalty Exemption for the first time. ** The 1971 increase in assessed valuation was due to state legislation which required all counties to assess property at 25 percent of market value. Stanislaus County had previously been using a 20 percent factor. *** The official name of the index is "Consumer Price Index for Urban Wage Earners and Clerical Workers." The index numbers are annual averages for all items. The 1973 average is based on the first seven months of the year. **** Actual.

TABLE V

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1963	$20,602,718.72	$1,882,208.45	$22,484,927.17	$22,082,008.73	$ 402,918.44	1.792%
1964	21,714,277.22	2,203,025.91	23,917,303.13	23,487,860.38	429,442.75	1.796%
1965	23,279,216.41	2,299,891.85	25,579,108.26	25,099,519.64	479,588.62	1.874%
1966	25,514,316.57	2,481,894.00	27,996.210.57	27,522,478.70	473,731.87	1.692%
1967	27,689,499.98	2,755,262.65	30,444,762.63	29,861,431.44	583,331.19	1.916%
1968	29,404,864.53	3,037,332.02	32,442,196.55	31,906,173.64	536,022.91	1.652%
1969	33,002,344.33	3,317,958.01	36,320,302.34	35,601,275.12	719,027.22	1.979%
1970	34,481,081.71	3,441,528.88	37,922,610.59	37,092,582.94	830,027.65	2.189%
1971	42,728,226.45	3,366,293.76	46,094,520.21	44,933,487.58	1,161,032.63	2.519%
1972	48,279,182.67	5,019,532.24	53,298,714.91	52,147,515.50	1,151,199.41	2.160%
1973	53,218,123.34	4,713,500.25	57,931,623.59	56,925,254.78	1,006,368.81	1.737%

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1973

	Secured Taxes 1972-73	Unsecured Taxes 1972-73	Total 1972-73
CHARGE			
Tax Collector's Roll	$49,702,152.30	$ 4,515,532.23	$54,217,684.53
Utility Roll	3,179,643.02		3,179,643.02
Penalty Charges - 1st Installment	50,033.78	18,895.56	68,929.34
Penalty Charges - 2nd Installment	61,783.06		61,783.06
Interest (Penal)	14,916.86	16,314.81	31,231.67
Costs	11,418.00		11,418.00
Net Board Adjustments	198,176.32	162,757.65	360,933.97
Total Charge	$53,218,123.34	$ 4,713,500.25	$57,931,623.59
COLLECTIONS			
Through June 30, 1973	52,281,747.14	4,643,507.64	56,925,254.78
DELINQUENT BALANCE - June 30, 1973	$ 936,376.20	$ 69,992.61	$ 1,006,368.81

R E C A P
TAX CHARGES
1973 - 1974

	SECURED			UNSECURED				
	General	Tax Charge Area-Wide	Bond	General	Tax Charge Area-Wide	Bond	Total Tax Charge	Percentage
General County	$13,984,079	$	$	$1,460,538	$	$	$15,444,617	29.85
Cities	2,747,017			301,916			3,048,933	5.89
Special Districts	1,543,384		211,845	112,624		12,639	1,880,492	3.64
School Districts	21,608,248	4,027,832	3,082,780	2,033,302	342,668	271,082	31,365,912	60.62
GRAND TOTAL	$39,882,728	$4,027,832	$3,294,625	$3,908,380	$342,668	$283,721	$51,739,954	100.00

TABLE VII

GENERAL COUNTY
ASSESSED VALUATION AND TAX CHARGE
1973 - 1974

	SECURED			UNSECURED			
	NET ASSESSED VALUATION	TAX RATE	TAX CHARGE	NET ASSESSED VALUATION	TAX RATE	TAX CHARGE	TOTAL TAX CHARGE
INSIDE CITIES							
Ceres	$ 10,657,374	$2.90	$ 309,064	$ 759,709	$3.70	$ 28,109	$ 337,173
Modesto	130,185,000	2.87	3,736,309	14,418,709	3.67	529,166	4,265,475
Newman	3,091,540	2.90	89,654	457,639	3.70	16,932	106,586
Oakdale	9,851,145	2.90	285,683	1,008,957	3.70	37,331	323,014
Patterson	4,514,351	2.90	130,916	1,036,819	3.70	38,362	169,278
Riverbank	7,575,293	2.90	219,683	237,138	3.70	8,774	228,457
Turlock	34,544,460	2.87	991,426	3,800,549	3.67	139,480	1,130,906
Waterford	2,831,481	2.90	82,112	65,542	3.70	2,425	84,537
Hughson	2,707,775	2.90	78,525	235,987	3.70	8,731	87,256
TOTAL	$ 205,958,419		$5,923,372	$ 22,021,049		$ 809,310	$ 6,732,682
OUTSIDE TOTAL	$ 277,955,437	2.90	$8,060,707	$ 17,600,778	3.70	$ 651,228	$ 8,711,935
GRAND TOTAL	$ 483,913,856		$13,984,079	$ 39,621,827		$1,460,538	$15,444,617

CITIES
ASSESSED VALUATIONS AND TAX CHARGES
1973 - 1974

	SECURED			UNSECURED			TOTAL
	NET ASSESSED VALUATION	TAX RATE	TAX CHARGE	NET ASSESSED VALUATION	TAX RATE	TAX CHARGE	TAX CHARGE
CERES							
1-00, 1-02	$ 10,544,874	$1.93	$ 203,516	$ 759,428	$1.93	$ 14,656	$ 218,172
1-03, 1-04, & 1-06	112,500	1.53	1,721	281	1.53	4	1,725
TOTAL			$ 205,237			$ 14,660	$ 219,897
MODESTO							
2-01, 2-02, 2-06, 2-07, 2-08, 2-09, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-18, 2-22, & 2-23	$ 122,279,836	$1.10	$1,345,078	$12,634,743	$1.17	$147,826	$ 1,492,904
2-03, 2-05	7,905,164	1.09	86,166	1,783,966	1.16	20,694	106,860
Modesto Municipal Sewer	180,056,809	.08	144,045	20,926,671	.08	16,741	160,786
TOTAL			$1,575,289			$185,261	$ 1,760,550
NEWMAN							
TOTAL	$ 3,091,540	$2.00	$ 61,830	$ 457,639	$2.00	$ 9,152	$ 70,982
OAKDALE							
TOTAL	$ 9,851,145	$1.69	$ 166,484	$ 1,008,957	$1.69	$ 17,051	$ 183,535
PATTERSON							
TOTAL	$ 4,514,351	$1.87	$ 84,418	$ 1,036,819	$1.89	$ 19,595	$ 104,013
RIVERBANK							
TOTAL	$ 7,575,293	$2.22	$ 168,171	$ 237,138	$2.22	$ 5,264	$ 173,435
TURLOCK							
7-00, 7-02, 7-04, & 7-07	$ 30,645,358	$1.22	$ 373,873	$ 2,501,178	$1.22	$ 30,514	$ 404,387
7-01	2,301,902	1.08	24,860	655,400	1.08	7,078	31,938
7-03	1,597,200	1.97	31,464	643,971	1.97	12,686	44,150
TOTAL			$ 430,197			$ 50,278	$ 480,475
WATERFORD							
TOTAL	$ 2,831,481	$1.00	$ 28,314	$ 65,542	$1.00	$ 655	$ 28,969
HUGHSON							
TOTAL	$ 2,707,775	$1.00	$ 27,077				$ 27,077
GRAND TOTAL			$2,747,017			$301,916	$ 3,048,933

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1973 - 1974

INSIDE COUNTY	NET ASSESSED VALUATION	SECURED TAX RATE GENERAL	SECURED TAX RATE BOND	SECURED TAX CHARGE GENERAL	SECURED TAX CHARGE BOND
LIGHTING DISTRICTS					
Airport Neighborhood	$ 2,221,592	$ .12	$	$ 2,665	$
Crows Landing	696,912	.12		836	
Denair	1,261,742	.09		1,135	
Empire	2,412,472	.09		2,171	
Fairview Tract	331,579	.32		1,061	
Hartman Highlands	296,830	.06		178	
Kingsbury Park	893,060	.04		357	
Mancini Park Homes	150,680	.51		768	
Monterey Park Tract	38,263	.73		279	
Olympic Tract	288,812	.32		924	
Palomino Estates	257,760	.24		618	
Richland Park Tract	168,778	.34		573	
Salida	1,174,290	.16		1,878	
Sunset Oaks	269,010	.12		322	
Sylvan Village #2	287,920	.12		345	
Tempo Park	567,120	.16		907	
Waterford	1,601,528	.25		4,003	
COUNTY MAINTENANCE DISTRICTS					
Sherwood Forest Lighting #1	925,950	.26		2,407	
Sherwood Forest Lighting #2	915,590	.04		366	
Sherwood Forest Drainage	925,950	.10		925	
STORM DRAIN MAINTENANCE DISTRICTS					
Storm Drain #1	783,140	.05		391	
Storm Drain #6	1,189,712	.10		1,189	
Storm Drain #8	1,595,513	.05		797	
COUNTY SERVICE AREA					
No. 1	331,579	.18		596	
DRAINAGE DISTRICTS					
Newman	677,140	.63		4,265	
Patterson Colony	1,702,350	.31		5,277	
RECLAMATION DISTRICTS					
No. 2063	1,403,410	.90		12,630	
No. 2091	783,010	.54		4,228	
RESOURCE CONSERVATION DISTRICTS					
Ballico	3,572,230	.02		714	
Orestimba	8,538,080	.02		1,707	
FIRE DISTRICTS					
Burbank-Paradise	3,687,150	.39		14,379	
Ceres	4,637,568	.25		11,593	
Denair	10,752,899	.20		21,505	
Empire	59,684,103	.47		280,515	
Hughson	13,657,323	.28		38,240	
Industrial	8,355,321	.46		38,434	
Keyes	7,901,536	.18		14,222	
McHenry-Dry Creek	10,265,596	.28		28,743	
Montpellier	5,336,930	.07		3,735	
Mountain View	7,663,513	.04		3,065	
Oakdale	24,057,479	.14		33,680	
Riverbank	18,628,449	.35		65,199	
Salida	22,243,350	.25		55,608	
Turlock	13,448,842	.21		28,242	

TABLE IX

UNSECURED

NET ASSESSED VALUATION	TAX RATE GENERAL	TAX RATE BOND	TAX CHARGE GENERAL	TAX CHARGE BOND	TOTAL TAX CHARGE
$ 140,291	$ .14	$	$ 196	$	$ 2,861
					836
54,254	.09		48		1,183
139,460	.15		209		2,380
844	.32		2		1,063
					178
					357
					768
					279
20,498	.32		65		989
					618
886	.34		3		576
43,764	.16		70		1,948
10,470	.15		15		337
					345
230	.12		-		907
45,107	.25		112		4,115
					2,407
					366
					925
5,400	.05		2		393
18,373	.10		18		1,207
87,500	.05		43		840
844	.15		1		597
					4,265
					5,277
					12,630
					4,228
					714
					1,707
103,734	.39		404		14,783
141,104	.25		352		11,945
362,212	.20		724		22,229
5,086,562	.47		23,906		304,421
748,472	.28		2,095		40,335
1,725,039	.46		7,935		46,369
285,505	.18		513		14,735
268,798	.28		752		29,495
333,568	.07		233		3,968
428,930	.10		428		3,493
938,512	.14		1,313		34,993
1,060,602	.35		3,712		68,911
725,828	.25		1,814		31,422
1,024,262	.21		2,150		30,392

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1973 - 1974

INSIDE COUNTY	SECURED				
	NET ASSESSED VALUATION	TAX RATE		TAX CHARGE	
		GENERAL	BOND	GENERAL	BOND
FIRE DISTRICTS Continued					
Valley Home	$ 3,490,994	$ .20	$	$ 6,981	$
Waterford-Hickman	11,163,745	.23		25,676	
Westport	10,816,669	.12		12,980	
West Stanislaus	39,140,214	.09		35,226	
Woodland Avenue	14,330,074	.30		42,990	
CEMETERY DISTRICTS					
Hills Ferry	19,581,891	.08		15,665	
Knights Ferry	915,160	.08		732	
Patterson	26,124,072	.04		10,449	
HOSPITAL DISTRICTS					
Oak Valley	48,604,197	.14	.35	68,045	170,114
Patterson	34,155,700	.18	.06	61,480	20,493
West Side Community	11,550,263	.10		11,550	
COMMUNITY SERVICES DISTRICTS					
Denair	1,557,186	.65	.32	10,121	4,982
Grayson	143,008	1.00		1,430	
Highway Village	456,160	1.00		4,561	
Hughson	2,416,625	.13		3,141	
Keyes	839,484	.50	.38	4,197	3,190
Knights Ferry	155,685	1.00		1,556	
Waterford	1,651,300	.64	.40	10,568	6,605
Westley	247,173	.50		1,235	
LEVEE MAINTENANCE DISTRICT					
Lower San Joaquin	72,290	.45		325	
SANITARY DISTRICTS					
Empire	2,347,702	.50		11,738	
Hughson	2,575,105	.30		7,725	
Salida	1,292,334	1.05	.50	13,569	6,461
MOSQUITO ABATEMENT DISTRICTS					
East Side	303,078,099	.09		272,770	
Turlock	180,835,757	.12		217,002	
TOTAL				1,543,384	211,845

UNSECURED					
NET ASSESSED VALUATION	TAX RATE GENERAL	TAX RATE BOND	TAX CHARGE GENERAL	TAX CHARGE BOND	TOTAL TAX CHARGE
$ 159,383	$ .20	$	$ 318	$	$ 7,299
679,901	.20		1,359		27,035
353,410	.12		424		13,404
2,809,741	.09		2,528		37,754
1,272,147	.30		3,816		46,806
1,615,786	.08		1,292		16,957
24,913	.08		19		751
2,353,809	.04		941		11,390
2,795,465	.14	.35	3,913	9,784	251,856
3,183,159	.18	.06	5,729	1,909	89,611
786,436	.10		786		12,336
56,997	.65	.39	370	222	15,695
240	1.00		2		1,432
980	1.00		9		4,570
250,032	.18		450		3,591
27,613	.50	.42	138	115	7,640
290	1.00		2		1,558
59,538	.64	.50	381	297	17,851
196,999	.50		984		2,219
					325
139,460	.50		697		12,435
240,032	.30		720		8,445
62,575	1.05	.50	657	312	20,999
25,236,163	.09		22,712		295,482
14,385,664	.12		17,262		234,264
			112,624	12,639	1,880,492

SCHOOL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1973 - 1974

INSIDE COUNTY	SECURED Net Assessed Valuation	TAX RATE General	TAX RATE Area-Wide	TAX RATE Bond	TAX CHARGE General	TAX CHARGE Area-Wide	TAX CHARGE Bond
ELEMENTARY SCHOOLS							
Chatom-1969 Bond	$ 12,984,776	1.30	1.02	.17	$ 168,802	$ 132,444	$ 22,074
Chatom-1958 Bond	9,848,799			.11			10,833
Chatom-Mountain View Bond	3,135,977			.11			3,449
Empire	28,280,664	1.43	1.02	.72	404,413	288,462	203,620
Gratton	1,471,326	1.13	1.02		16,625	15,007	
Hart-Ransom	6,201,739	1.29	1.02	.24	80,002	63,257	14,884
Hickman	3,587,285	1.43	1.02	.59	51,298	36,590	21,164
Hughson	12,276,761	.90	1.02	.09	110,490	125,222	11,049
Keyes	3,681,462	.55	1.02		20,248	37,550	
Knights Ferry	2,028,102	1.27	1.02	.48	25,756	20,686	9,734
La Grange	732,248	.57	1.02		4,173	7,468	
Modesto-1969-71 Bond	145,785,866	1.34	1.02	.11	1,953,530	1,487,015	160,364
Modesto-1964-66 Bond	145,059,916			.04			58,023
Modesto-1962 Bond	143,972,296			.03			43,191
Modesto-1955-59 Bond	143,759,336			.08			115,007
Modesto-1951 Bond	137,873,983			.02			27,574
Oakdale-1965 Bond	32,834,489	.91	1.02	.10	298,793	334,911	32,834
Oakdale-1961-59 Bond	33,272,457			.06			19,963
Paradise	2,255,001	1.38	1.02	.38	31,119	23,001	8,569
Riverbank	12,503,816	.57	1.02		71,271	127,538	
Riverbank-1967 Bond	10,026,231			.18			18,047
Roberts Ferry	2,320,899	1.14	1.02	.42	26,458	23,673	9,747
Salida-1950-65 Bond	9,939,087	.64	1.02	.13	63,610	101,378	12,920
Shiloh	3,320,101	1.68	1.02	.41	55,777	33,865	13,612
Stanislaus	17,545,310	.93	1.02		163,171	178,962	
Stanislaus-1965-71 Bond	18,271,260			.17			31,061
Stanislaus-1953-56 Bond	19,358,880			.18			34,845
Stanislaus-1950 Bond	8,659,962			.04			3,463
Sylvan-1959-71 Bond	39,413,879	.93	1.02	.27	366,549	402,021	106,417
Sylvan-1951-53 Bond	45,299,232			.01			4,529
Turlock-1971 Bond	47,352,367	1.24	1.02	.05	587,169	482,994	23,676
Turlock-1962-67 Bond	45,675,739			.14			63,946
Turlock-1946-62 Bond	42,255,766			.05			21,127
Valley Home	3,725,095	1.08	1.02		40,231	37,995	
Waterford	6,646,448	1.03	1.02	.22	68,458	67,793	14,622
TOTAL ELEMENTARY					$4,607,943	$4,027,832	$1,120,344

UNSECURED

Net Assessed Valuation	TAX RATE			TAX CHARGE			TOTAL TAX CHARGE
	General	Area-Wide	Bond	General	Area-Wide	Bond	
$ 609,782	1.48	1.02	.21	$ 9,024	$ 6,219	$ 1,280	$ 339,843
477,034			.14			667	11,500
132,748			.12			159	3,608
732,086	1.28	1.02	.09	9,370	7,467	658	913,990
20,430	1.45	1.02		296	208		32,136
278,600	1.18	1.02	.25	3,287	2,841	696	164,967
472,967	1.68	1.02	.28	7,945	4,824	1,324	123,145
696,234	1.28	1.02	.14	8,911	7,101	974	263,747
158,094	1.18	1.02	.03	1,865	1,612	47	61,322
26,425	.97	1.02	.86	256	269	227	56,928
90,174	.93	1.02		838	919		13,398
19,567,201	2.20	1.02	.17	430,478	199,585	33,264	4,264,236
19,566,581			.04			7,826	65,849
19,257,512			.03			5,777	48,968
19,257,512			.07			13,480	128,487
18,549,972			.01			1,854	29,428
1,803,289	1.13	1.02	.07	20,377	18,393	1,262	706,570
1,826,605			.06			1,095	21,058
37,197	1.63	1.02	.41	606	379	152	63,826
730,929	1.52	1.02		11,110	7,455		217,374
435,305			.17			740	18,787
131,227	.85	1.02	.18	1,115	1,338	236	62,567
378,853	.60	1.02	.15	2,273	3,864	568	184,613
200,856	1.39	1.02	.26	2,791	2,048	522	108,615
232,407	1.70	1.02		3,950	2,370		348,453
233,027			.31			722	31,783
542,096			.19			1,029	35,874
139,469			.03			41	3,504
2,288,150	1.54	1.02	.33	35,237	23,339	7,550	941,113
							4,529
4,629,238	1.24	1.02	.19	57,402	47,218	8,795	1,207,254
4,578,992			.16			7,326	71,272
4,467,743			.09			4,020	25,147
243,538	.99	1.02		2,411	2,484		83,121
268,148	1.91	1.02	.29	5,121	2,735	777	159,506
				$614,663	$342,668	$103,068	$10,816,518

SCHOOL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1973-1974

INSIDE COUNTY	SECURED Net Assessed Valuation	TAX RATE General	TAX RATE Area-Wide	TAX RATE Bond	TAX CHARGE General	TAX CHARGE Area-Wide	TAX CHARGE Bond
UNIFIED SCHOOLS							
Ceres	$ 33,851,096	4.13		.55	$ 1,398,050	$	$ 186,181
Denair-1962-73 Bond	9,338,632	4.75		1.14	443,585		106,460
Denair-1953-56 Bond	9,857,432			.06			5,914
Newman-Crows Landing	19,713,335	4.04		.04	796,418		7,885
Newman Elementary Bond	11,550,263			.16			18,480
Orestimba High Bond	19,713,335			.23			45,340
Patterson Joint	26,124,072	3.90		.49	1,018,838		128,007
Patterson Elementary Bond	14,515,159			.13			18,869
Grayson Elementary Bond	6,755,373			.07			4,728
Rising Sun Bond	4,853,540			.08			3,882
Patterson Joint-Property Use	26,124,072			.01			2,612
TOTAL UNIFIED SCHOOLS					$ 3,656,891		$ 528,358
HIGH SCHOOLS							
Hughson	18,902,553	2.17		.26	$ 410,185		$ 49,146
Modesto	252,741,647	2.01		.43	5,080,107		1,086,789
Oakdale	59,223,916	1.65		.34	977,194		201,361
Turlock Joint	64,018,605	2.37			1,517,240		
TOTAL HIGH SCHOOLS					$ 7,984,726		$1,337,296
JUNIOR COLLEGE							
Yosemite Joint	483,913,856	.74			$ 3,580,962		
Modesto J. C.-Property Use	483,913,856			.02			$ 96,782
TOTAL JUNIOR COLLEGE					$ 3,580,962		$ 96,782
OTHER							
Equalization Aid	483,913,856	.16			$ 774,262		
Tuition	483,913,856	.09			435,522		
Trainable Mentally Retarded-Elem.	338,127,990	.01			33,812		
Trainable Mentally Retarded-High	483,913,856	.01			48,391		
Physically Handicapped-Elementary	483,913,856	.01			48,391		
Physically Handicapped-Elementary	338,127,990	.02			67,625		
Physically Handicapped-Cap. Outlay	483,913,856	.02			96,782		
Physically Handicapped-High	483,913,856	.01			48,391		
Educable Mentally Retarded	68,232,201	.01			6,823		
Regional Occupational Programs:							
Ceres Unified	33,851,096	.04			13,540		
Hughson High	18,902,553	.04			7,561		
Oakdale High	59,223,916	.04			23,689		
Modesto High	252,741,647	.02			50,548		
Turlock High	64,018,605	.04			25,607		
Developmental Centers	483,913,856	.02			96,782		
TOTAL OTHER					$ 1,777,726		
GRAND TOTAL					$21,608,248	$4,027,832	$3,082,780

UNSECURED

Net Assessed Valuation	TAX RATE			TAX CHARGE			TOTAL TAX CHARGE
	General	Area-Wide	Bond	General	Area-Wide	Bond	
$ 1,664,592	4.61		.73	$ 76,737		$ 12,151	$ 1,673,119
389,050	3.90		.69	15,172		2,684	567,901
400,500			.15			600	6,514
1,618,551	3.58	.03		57,944		485	862,732
786,436			.17			1,336	19,816
1,618,551			.26			4,208	49,548
2,353,809	4.05		.39	95,329		9,179	1,251,353
1,666,536			.13			2,166	21,035
496,889			.08			397	5,125
190,384			.09			171	4,053
							2,612
				$ 245,182		$ 33,377	$ 4,463,808
1,209,082	2.37		.28	$ 28,655		$ 3,385	$ 491,371
23,715,350	2.23		.48	528,852		113,833	6,809,581
3,274,279	1.81		.29	59,264		9,495	1,247,314
5,397,114	2.35			126,832			1,644,072
				$ 743,603		$126,713	$10,192,338
39,621,827	.87			$ 344,709			$ 3,925,671
39,621,827			.02			$ 7,924	104,706
				$ 344,709		$ 7,924	$ 4,030,377
							$ 774,262
39,621,827	.07			$ 27,735			463,257
20,054,626	.01			2,005			35,817
39,621,827	.01			3,962			52,353
39,621,827	.05			19,810			68,201
							67,625
							96,782
39,621,827	.01			3,962			52,353
3,305,341	.02			661			7,484
1,664,592	.04			665			14,205
1,209,082	.04			483			8,044
3,274,279	.04			1,309			24,998
23,715,350	.02			4,743			55,291
							25,607
39,621,827	.05			19,810			116,592
				$ 85,145			$ 1,862,871
				$2,033,302	$342,668	$271,082	$31,365,912

SPECIAL DISTRICT ASSESSED VALUATIONS
1973 - 1974

INSIDE STANISLAUS COUNTY	SECURED				
	Local Secured	Utility	Total Secured Net	Homeowners' Exemptions	Business Inventory Exemptions
LIGHTING DISTRICTS					
Airport Neighborhood	$ 2,153,122	$ 68,470	$ 2,221,592	$ 633,540	$ 114,048
Crows Landing	590,682	106,230	696,912	71,600	69,268
Denair	1,180,412	81,330	1,261,742	443,220	11,926
Empire	2,195,322	217,150	2,412,472	606,280	17,278
Fairview Tract	314,649	16,930	331,579	220,980	1,391
Hartman Highlands	294,700	2,130	296,830	31,500	
Kingsbury Park	887,690	5,370	893,060	85,400	
Mancini Park Homes	145,160	5,520	150,680	3,500	
Monterey Park Tract	38,073	190	38,263	21,572	195
Olympic Tract	270,952	17,860	288,812	149,030	6,901
Palomino Estates	253,910	3,850	257,760	22,750	
Richland Part Tract	159,228	9,550	168,778	121,484	1,408
Salida	979,650	194,640	1,174,290	484,234	28,846
Sunset Oaks	163,960	105,050	269,010	15,750	
Sylvan Village #2	283,230	4,690	287,920	110,250	
Tempo Park	560,420	6,700	567,120	80,150	
COUNTY MAINTENANCE DISTRICTS					
Sherwood Forest Lighting #1	917,370	8,580	925,950		
Sherwood Forest Lighting #2	907,970	7,620	915,590		
Sherwood Forest Drainage	917,370	8,580	925,950		
STORM WATER DRAINAGE & MAINTENANCE DISTRICTS					
Storm Drain #1	700,330	82,810	783,140	3,500	
Storm Drain #6	1,123,322	66,390	1,189,712	36,430	148
Storm Drain #8	1,548,293	47,220	1,595,513	38,250	1,627
COUNTY SERVICE AREAS DISTRICT #1	314,649	16,930	331,579	220,980	1,391
DRAINAGE DISTRICTS					
Newman	676,480	660	677,140		
Patterson Colony	1,634,190	68,160	1,702,350		
RECLAMATION DISTRICTS					
(1)#2063	1,371,820	31,590	1,403,410		
#2091	783,010		783,010		
RESOURCE CONSERVATION DISTRICTS					
Orestimba	8,531,140	6,940	8,538,080		

Total Unsecured Net	UNSECURED: Homeowners' Exemptions	UNSECURED: Business Inventory Exemptions	Grand Total Net
$ 140,291	$	$ 160,370	$ 2,361,883
605,383		355,087	1,302,295
54,254		19,496	1,315,996
139,460		29,390	2,551,932
844		36	332,423
			296,830
			893,060
			150,680
			38,263
20,498		13,333	309,310
			257,760
		24	169,664
886			1,218,054
43,764		13,486	279,480
10,470			287,920
			567,350
230			
			925,950
			915,590
			925,950
			788,540
5,400			1,208,085
18,373		3,097	1,683,013
87,500		10,930	
			332,423
844		36	
			677,140
			1,702,350
			1,403,410
			783,010
			8,538,080

SPECIAL DISTRICT ASSESSED VALUATIONS
1973 - 1974

INSIDE STANISLAUS COUNTY	SECURED				
	Local Secured	Utility	Total Secured Net	Homeowners' Exemptions	Business Inventory Exemptions
FIRE PROTECTION DISTRICTS					
Burbank-Paradise	$ 3,455,550	$ 231,600	$ 3,687,150	$ 1,867,504	$ 8,066
Ceres	4,299,388	408,180	4,637,568	821,890	73,789
Denair	10,281,659	471,240	10,752,899	1,351,300	323,149
Empire	58,337,603	1,346,500	59,684,103	2,452,090	8,582,747
Hughson	13,150,053	507,270	13,657,323	1,617,790	192,130
Industrial	7,761,251	594,070	8,355,321	2,408,790	61,815
Keyes	7,417,846	483,690	7,901,536	907,196	275,983
McHenry-Dry Creek	9,927,236	338,360	10,265,596	1,744,020	8,424
Montpellier	5,212,180	124,750	5,336,930	43,140	145,000
Mountain View	7,488,433	175,080	7,663,513	494,760	1,124,977
Oakdale	23,032,929	1,024,550	24,057,479	1,476,300	2,201,226
Riverbank	17,461,519	1,166,930	18,628,449	2,682,364	1,595,296
Salida	21,314,900	928,450	22,243,350	1,639,684	899,336
Turlock	12,625,732	823,110	13,448,842	1,843,680	780,800
Valley Home	3,090,944	400,050	3,490,994	560,810	84,223
Waterford-Hickman	10,728,675	435,070	11,163,745	1,243,690	347,550
Westport	10,647,589	169,080	10,816,669	523,522	645,724
West Stanislaus	33,455,004	5,685,210	39,140,214	1,413,870	504,626
Woodland Avenue	13,805,234	524,840	14,330,074	1,764,160	708,103
CEMETERY DISTRICTS					
(2) Hills Ferry	16,635,611	2,946,280	19,581,891	1,292,940	429,128
Knights Ferry	857,320	57,840	915,160	61,250	4,030
Patterson	22,633,482	3,490,590	26,124,072	1,612,910	281,678
HOSPITAL DISTRICTS					
Oak Valley	45,775,357	2,828,840	48,604,197	5,405,690	2,881,660
Patterson	29,556,450	4,599,250	34,155,700	1,823,740	375,760
(3) West Side Community	9,712,643	1,837,620	11,550,263	1,082,110	335,046
COMMUNITY SERVICES DISTRICT					
Denair	1,471,226	85,960	1,557,186	513,220	12,752
Grayson	126,558	16,450	143,008	94,110	772
Highway Village	440,300	15,860	456,160	306,480	1,120
Hughson	2,265,745	150,880	2,416,625	615,260	62,845
Keyes	801,834	37,650	839,484	327,970	7,521
Knights Ferry	138,175	17,510	155,685	15,750	695
Waterford	1,477,460	173,840	1,568,735	426,580	20,815
Westley	240,933	6,240	247,173	14,430	41,577

	UNSECURED		
Total Unsecured Net	Homeowners' Exemption	Business Inventory Exemptions	Grand Total Net
$ 103,734	$	$ 28,494	$ 3,790,884
141,104	1,620	20,359	4,778,672
362,212		211,824	11,115,111
5,086,562	1,750	2,344,167	64,770,665
748,472	6,680	176,471	14,405,795
1,725,039	2,770	654,260	10,080,360
285,505	420	123,765	8,187,041
268,798		92,321	10,534,394
333,568		129,462	5,670,498
428,930		253,675	8,092,443
938,512	2,910	407,016	24,995,991
1,060,602		515,985	19,689,051
725,828	3,500	277,532	22,969,178
1,024,262		342,532	14,473,104
159,383		60,747	3,650,377
679,901		198,384	11,843,646
353,410		187,782	11,170,079
2,809,741	6,210	1,029,040	41,949,955
1,272,147	3,500	559,735	15,602,221
1,615,786	2,710	604,385	21,197,677
24,913		2,077	940,073
2,353,809	3,500	855,799	28,477,881
2,795,465	2,910	997,132	51,399,662
3,183,159	4,460	1,248,639	37,338,859
786,436	1,750	211,545	12,336,699
56,997		21,623	1,614,183
240			143,248
980			457,140
250,032		44,131	2,666,657
27,613		2,467	867,097
290			155,975
59,538		21,113	1,710,838
196,999		124,221	444,172

SPECIAL DISTRICT ASSESSED VALUATIONS
1973 - 1974

	SECURED				
	Local Secured	Utility	Total Secured Net	Homeowners' Exemption	Business Inventory Exemptions
INSIDE STANISLAUS COUNTY					
SANITARY DISTRICTS					
Empire	$ 2,133,212	$ 214,490	$ 2,347,702	$ 606,280	$ 16,828
Hughson	2,420,635	154,470	2,575,105	690,510	62,845
Salida	1,084,794	207,540	1,292,334	487,654	30,122
MOSQUITO ABATEMENT DISTRICTS					
East Side	286,762,489	16,315,610	303,078,099	43,258,231	15,213,315
Turlock	167,658,507	13,177,250	180,835,757	20,796,598	5,630,601
LEVEE MAINTENANCE DISTRICT					
Lower San Joaquin	72,290		72,290		
OUTSIDE COUNTY VALUATIONS					
MERCED COUNTY					
(1)	137,130		137,130		
(2)	19,376,950	2,773,940	22,150,890	1,452,520	561,990
(3)	26,340,380	3,019,310	29,359,690	1,725,380	946,440
COMBINED VALUES OF DISTRICTS					
Reclamation District #2063	920,140	31,590	1,540,540		
Hills Ferry Cemetery District	36,012,561	5,720,220	41,732,781	2,745,460	991,118
West Side Community Hospital	36,053,023	4,856,930	40,909,953	2,807,490	1,281,486

Total Unsecured Net	UNSECURED Homeowners' Exemptions	UNSECURED Business Inventory Exemptions	Grand Total Net
$ 139,460	$	$ 29,390	2,487,162
240,032		44,131	2,815,137
62,575		23,575	1,354,909
25,236,163	11,660	9,434,323	328,314,262
14,385,664	21,200	5,433,038	195,221,421
			72,290
			137,130
1,240,260	10,100	514,630	23,391,150
1,605,190	11,850	709,320	30,964,880
			1,540,540
2,856,046	12,810	1,119,015	44,588,827
2,391,626	13,600	920,865	43,301,579

SCHOOL DISTRICT ASSESSED VALUATIONS
1973-74

INSIDE STANISLAUS COUNTY	SECURED				
	Local Secured	Utility	Total Net Secured	Homeowners' Exemptions	Business Inv. Exemptions
HIGH SCHOOLS					
Hughson	$ 18,247,363	$ 655,190	$ 18,902,553	$ 1,911,440	$ 371,870
Modesto	239,602,687	13,138,960	252,741,647	38,267,723	11,056,932
(2) Oakdale Joint	55,497,406	3,726,510	59,223,916	7,011,354	4,263,142
(1) Turlock Joint	60,571,685	3,446,920	64,018,605	8,545,436	2,826,356
Total High Schools	$373,919,141	$ 20,967,580	$394,886,721	$ 55,735,953	$ 18,518,300
JUNIOR COLLEGE					
(4) Yosemite Joint	$454,420,996	$ 29,492,860	$483,913,856	$ 64,054,829	$ 20,843,916
OUTSIDE COUNTY VALUATIONS					
(1) Merced (including Roselawn, Johnson and Vincent)	$ 2,401,740	$ 255,190	$ 2,656,930	$ 164,670	$ 104,530
(2) San Joaquin	528,918	34,190	563,108	33,250	54,645
(3) Santa Clara	793,953	137,080	931,033	12,250	2,183
(4) Merced	37,913,560	3,513,670	41,427,230	2,860,740	1,861,940
(4) San Joaquin	26,750,324	1,447,070	28,197,394	1,808,185	1,455,944
(4) Santa Clara	793,953	137,080	931,033	12,250	2,183
(4) Tuolumne	79,672,733	11,621,870	91,294,603	6,996,747	635,300
COMBINED VALUES OF JOINT DISTRICTS					
(1) Turlock Joint Elementary	46,924,497	3,084,800	50,009,297	7,162,690	1,298,288
(1) Turlock Joint High	62,973,425	3,702,110	66,675,535	8,710,106	2,930,886
(2) Valley Home Joint Elementary	3,928,603	359,600	4,288,203	303,910	127,640
(2) Oakdale Joint High	56,026,324	3,760,700	59,787,024	7,044,604	4,317,787
(3) Patterson Joint Unified	23,427,435	3,627,670	27,055,105	1,625,160	283,861
(4) Yosemite Joint Junior College	599,551,566	46,212,550	645,764,116	75,732,751	24,799,283

UNSECURED			GRAND
Total Net Unsecured	Homeowners' Exemptions	Business Inv. Exemptions	TOTAL NET
$ 1,209,082	$ 6,680	$ 371,501	$ 20,111,635
23,715,350	11,520	8,790,215	276,456,997
3,274,279	4,660	1,221,700	62,498,195
5,397,114	2,170	2,218,539	69,415,719
$ 33,595,825	$ 25,030	$ 12,601,955	$428,482,546
$ 39,621,827	$ 32,860	$ 14,867,361	$523,535,683
$ 49,880	$	$ 26,430	$ 2,706,810
52,695		39,117	615,803
14,220		2,310	945,253
2,099,510	11,850	959,300	43,526,740
936,791		276,235	29,134,185
14,220		2,310	945,253
6,134,911	65,819	544,462	97,429,514
4,679,118	1,750	1,825,905	54,688,415
5,446,994	2,170	2,244,969	72,122,529
296,233		162,639	4,584,436
3,326,974	4,660	1,260,817	63,113,998
2,368,029	3,500	858,109	29,423,134
48,807,259	110,529	16,649,668	694,571,375

SCHOOL DISTRICT ASSESSED VALUATIONS
1973-1974

INSIDE STANISLAUS COUNTY	SECURED				
	Local Secured	Utility	Total Net Secured	Homeowners' Exemptions	Business Inv. Exemptions
ELEMENTARY SCHOOLS					
Chatom	$ 12,644,556	$ 340,220	$ 12,984,776	$ 991,510	$ 1,583,341
Empire	27,480,174	800,490	28,280,664	1,416,050	3,479,536
Gratton	1,459,966	11,360	1,471,326	139,750	3,754
Hart Ransom	5,991,669	210,070	6,201,739	844,780	195,334
Hickman	3,458,755	128,530	3,587,285	251,650	103,045
Hughson	11,770,321	506,440	12,276,761	1,502,540	202,142
Keyes	3,404,372	277,090	3,681,462	555,906	49,257
Knights Ferry	1,904,172	123,930	2,028,102	61,250	15,508
La Grange	667,878	64,370	732,248	27,160	1,538
Modesto	135,954,236	9,831,630	145,785,866	24,302,701	6,000,832
Oakdale	30,842,619	1,991,870	32,834,489	3,936,450	2,337,583
Paradise	2,183,621	71,380	2,255,001	285,060	32,759
Riverbank	11,613,456	890,360	12,503,816	1,720,294	1,682,489
Roberts Ferry	2,281,999	38,900	2,320,899	36,750	69,391
Salida	9,473,997	465,090	9,939,087	799,324	241,809
Shiloh	3,279,661	40,440	3,320,101	162,800	274,619
Stanislaus	16,999,390	545,920	17,545,310	3,455,908	620,412
Sylvan	38,239,939	1,173,940	39,413,879	7,001,100	211,631
(1) Turlock Joint	44,522,757	2,829,610	47,352,367	6,998,020	1,193,758
(2) Valley Home Joint	3,399,685	325,410	3,725,095	270,660	72,995
Waterford	6,345,918	300,530	6,646,448	976,290	146,567
Total Elementary Schools	$373,919,141	$ 20,967,580	$394,886,721	$ 55,735,953	$ 18,518,300
UNIFIED SCHOOLS					
Ceres	$ 32,130,026	$ 1,721,070	$ 33,851,096	$ 4,497,676	$ 1,315,968
Denair	8,982,232	356,400	9,338,632	910,540	291,356
Newman-Crows Landing	16,756,115	2,957,220	19,713,335	1,297,750	436,614
(3) Patterson Joint	22,633,482	3,490,590	26,124,072	1,612,910	281,678
Total Unified Schools	$ 80,501,855	$ 8,525,280	$ 89,027,135	$ 8,318,876	$ 2,325,616
TOTAL COUNTY VALUATION	$454,420,996	$ 29,492,860	$483,913,856	$ 64,054,829	$ 20,843,916

UNSECURED			
TOTAL Net Unsecured	Homeowners' Exemptions	Business Inv. Exemptions	GRAND TOTAL NET
$ 609,782		$ 365,508	$ 13,594,558
732,086	$ 1,750	306,953	29,012,750
20,430		7,230	1,491,756
278,600		110,080	6,480,339
472,967		216,833	4,060,252
696,234	6,680	146,779	12,972,995
158,094	420	53,556	3,839,556
26,425		2,695	2,054,527
90,174	1,750	26,986	822,422
19,567,201	2,770	7,207,462	165,353,067
1,803,289	2,910	555,453	34,637,778
37,197		21,813	2,292,198
730,929		436,633	13,234,745
131,227		10,073	2,452,126
378,853	1,750	155,477	10,317,940
200,856	3,500	122,070	3,520,957
232,407		95,213	17,777,717
2,288,150	1,750	771,147	41,702,029
4,629,238	1,750	1,799,475	51,981,605
243,538		123,522	3,968,633
268,148		66,997	6,914,596
$ 33,595,825	$ 25,030	$ 12,601,955	$428,482,546
$ 1,664,592	$ 1,620	$ 594,551	$ 35,515,688
389,050		208,886	9,727,682
1,618,551	2,710	606,170	21,331,886
2,353,809	3,500	855,799	28,477,881
$ 6,026,002	$ 7,830	$ 2,265,406	$ 95,053,137
$ 39,621,827	$ 32,860	$ 14,867,361	$523,535,683